

2003 DRAFTING REQUEST

Bill

Received: **01/17/2003**

Received By: **mshovers**

Wanted: **As time permits**

Identical to LRB:

For: **Terry Musser (608) 266-7461**

By/Representing: **Marlene**

This file may be shown to any legislator: **NO**

Drafter: **mshovers**

May Contact:

Addl. Drafters:

Subject: **Tax (indiv) - deduct/subtract**

Extra Copies: **RPN**

Submit via email: **YES**

Requester's email: **Rep.Musser@legis.state.wi.us**

Carbon copy (CC:) to:

Pre Topic:

No specific pre topic given

Topic:

Individual income tax exemption for military pay received by activated member of the National Guard or reserves.

Instructions:

See Attached.

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?				_____			State Tax
/1	mshovers 01/31/2003	kgilfoy 02/12/2003	jfrantze 02/14/2003	_____	sbasford 02/14/2003	amentkow 03/03/2003	

FE Sent For:

↳ AT
Intro.

<END>

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Bill

Received: 01/17/2003

Received By: mshovers

Wanted: As time permits

Identical to LRB:

For: Terry Musser (608) 266-7461

By/Representing: Marlene

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May Contact:

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17	mshovers	11-2/12 img	10/2/14	Self 2/17			
11 NES	1/31/03						

FE Sent For:

<END>

Nelson, Robert P.

From: Reineking, Marlene
Sent: Wednesday, January 15, 2003 4:17 PM
To: Nelson, Robert P.
Subject: REQUEST FOR LEGISLATION.

HI BOB...

REQUESTS:

#1 CREATE AN INDIVIDUAL INCOME TAX EXEMPTION FOR ALL MILITARY PAY RECEIVED BY ANY GUARD OF RESERVE MEMBER ACTIVATED

2 SOLDIERS AND SAILORS ACT . CREATE A TERMINATION FOR ANY VEHICLE THAT IS LEASED (SIMILAR TO LAST YEAR WE,,, DID DWELLINGS)

NOW JUST SMILE WILL YOU !!!!!!! MARLENE



State of Wisconsin
2003 - 2004 LEGISLATURE

LRB-1591/P

MES. *King*

King
RMK

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

Q-Note

gen

1 AN ACT ...; relating to: creating an individual income tax exemption for pay
2 received from the federal government by members of a reserve component of the
3 armed forces who serve on active duty.

Analysis by the Legislative Reference Bureau

This bill creates an individual income tax exemption for pay received from the federal government by a member of a reserve component of the armed forces who is called to active duty. The exemption applies to any amounts of military pay that are paid to the person and that relate to the period of time during which the person is on active duty.

This bill will be referred to the joint survey committee on tax exemptions for a detailed analysis, which will be printed as an appendix to this bill.

For further information see the *state* fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

4 SECTION 1. 71.05 (6) (b) 34. of the statutes is created to read:
5 71.05 (6) (b) 34. Any amount of basic, special, and incentive pay income or
6 compensation, as those terms are used in 37 USC chapters 3 and 5, received from the

1 federal government by a person who is a member of a reserve component of the ^{U.S.}
2 ~~Armed Forces of the United States~~, as defined in 26 USC 7701 (a) (15), that is paid
3 to the person for a period of time during which the person is on active duty.

4 **SECTION 2. Initial applicability.**

5 (1) This act first applies to taxable years beginning on January 1 of the year
6 in which this subsection takes effect, except that if this subsection takes effect after
7 July 31, [✓] this act first applies to taxable years beginning on January 1 of the year
8 following the year in which this subsection takes effect.

9 (END)

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-1591/7dn
MES...
Amg

Representative Musser:

Please review this draft to ensure that it is consistent with your intent. The definition of "Military or naval forces and armed forces of the United States" from 26 USC 7701 (a) (15) is as follows:

corrected
(15) ~~Military or naval forces and armed forces of the United States~~
The term "military or naval forces of the United States" and the term "Armed Forces of the United States" each includes all regular and reserve components of the uniformed services which are subject to the jurisdiction of the Secretary of Defense, the Secretary of the Army, the Secretary of the Navy, or the Secretary of the Air Force, and each term also includes the Coast Guard. The members of such forces include commissioned officers and personnel below the grade of commissioned officers in such forces.

*LPS:
indent
both
margins
like
a NOTE*

[←]

I drafted this bill under the assumption that referring to a "reserve component of the ~~Armed Forces of the United States~~ ^{U.S.}" includes "any guard or reserve member" as specified in your instructions. Please let me know if this bill does not accomplish your intent.

Marc E. Shovers
Senior Legislative Attorney
Phone: (608) 266-0129
E-mail: marc.shovers@legis.state.wi.us

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-1591/1dn
MES:kmg:jf

February 14, 2003

Representative Musser:

Please review this draft to ensure that it is consistent with your intent. The definition of "Military or naval forces and armed forces of the United States" from 26 USC 7701 (a) (15) is as follows:

(15) Military or naval forces and armed forces of the United States
The term "military or naval forces of the United States" and the term "Armed Forces of the United States" each includes all regular and reserve components of the uniformed services which are subject to the jurisdiction of the Secretary of Defense, the Secretary of the Army, the Secretary of the Navy, or the Secretary of the Air Force, and each term also includes the Coast Guard. The members of such forces include commissioned officers and personnel below the grade of commissioned officers in such forces.

I drafted this bill under the assumption that referring to a "reserve component of the U.S. armed forces" includes "any guard or reserve member" as specified in your instructions. Please let me know if this bill does not accomplish your intent.

Marc E. Shovers
Senior Legislative Attorney
Phone: (608) 266-0129
E-mail: marc.shovers@legis.state.wi.us

Mentkowski, Annie

From: Kolka, Kathie
Sent: Monday, March 03, 2003 3:46 PM
To: LRB.Legal
Subject: LRB 03-1591/1 Individual income tax exemption for military pay received by activated member of the National Guard or reserves.

It has been requested by <Kolka, Kathie> that the following draft be jacketed for the ASSEMBLY:

LRB 03-1591/1 Individual income tax exemption for military pay received by activated member of the National Guard or reserves.

LRB



State of Wisconsin

LEGISLATIVE REFERENCE BUREAU

100 NORTH HAMILTON STREET
P. O. BOX 2037
MADISON, WI 53701-2037

LEGAL SECTION: (608) 266-3561
REFERENCE SECTION: (608) 266-0341
FAX: (608) 266-5648

STEPHEN R. MILLER
CHIEF

March 26, 2003

MEMORANDUM

To: Representative Musser

From: Marc E. Shovers, Sr. Legislative Attorney, (608) 266-0129

Subject: Technical Memorandum to **2003 AB 155** (LRB-1591/1)

We received the attached technical memorandum relating to your bill. This copy is for your information and your file. If you wish to discuss this memorandum or the necessity of revising your bill or preparing an amendment, please contact me.

MEMORANDUM

March 26, 2003

TO: Marc Shovers
Legislative Reference Bureau

FROM: Dennis Collier
Department of Revenue

SUBJECT: Technical Memorandum on AB 155: Individual Income Tax Exemption for
Military Pay Received by Activated Member of the National Guard or Reserves.

According to the Army Reserve Center, members of the reserve component of the U.S. Armed Forces are required to participate in an annual two-week training period during which they are considered to be on active duty. Under this bill, all reservists would be eligible for the income tax exemption for military pay received during this two-week training period. If this is not the intent, this should be clarified.

If you have questions regarding this technical memorandum, please contact Karyn Kriz at 261-8984.



State of Wisconsin

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STEPHEN R. MILLER
CHIEF

LRB

May 5, 2003

MEMORANDUM

To: Representative Musser

From: Marc E. Shovers, Sr. Legislative Attorney, (608) 266-0129

Subject: Technical Memorandum to **2003 AB 155** (LRB-1591/1)

We received the attached technical memorandum relating to your bill. It is based on DOR's corrected fiscal estimate. This copy is for your information and your file. If you wish to discuss this memorandum or the necessity of revising your bill or preparing an amendment, please contact me.

LRB

MEMORANDUM

March 26, 2003

TO: Marc Shovers
Legislative Reference Bureau

FROM: Dennis Collier
Department of Revenue

SUBJECT: Technical Memorandum on AB 155: Individual Income Tax Exemption for
Military Pay Received by Activated Member of the National Guard or Reserves.

According to the Army Reserve Center, members of the reserve component of the U.S. Armed Forces are required to participate in an annual two-week training period during which they are considered to be on active duty. Under this bill, all reservists would be eligible for the income tax exemption for military pay received during this two-week training period. If this is not the intent, this should be clarified.

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