

2003 Assembly Bill 793

Date of enactment: **April 15, 2004**  
Date of publication\*: **April 29, 2004**

## 2003 WISCONSIN ACT 258

AN ACT *to amend* 72.11 (2) of the statutes; **relating to:** the imposition of the estate tax on the transfer of a nonresident decedent's intangible personal property.

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

**SECTION 1.** 72.11 (2) of the statutes is amended to read:

72.11 (2) EXCEPTION; RECIPROCITY AS TO NONRESIDENT DECEDENTS. A transfer, which is made taxable under this chapter and is of a nonresident decedent's intangible personal property is not subject to the tax imposed by this chapter if a like exemption is allowed at the time of the death of the decedent by the laws of the

state, territory or district of the decedent's residence in favor of residents of this state. ~~This subsection does not apply unless a tax is imposed on the transfer of the decedent's property by the laws of the state, territory or district of the decedent's residence or if the state, territory, or district of the decedent's residence does not impose a tax on the transfer at death at the time of the death of the decedent.~~

**SECTION 2. Initial applicability.**

(1) This act first applies to deaths occurring on January 1, 2005.

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\* Section 991.11, WISCONSIN STATUTES 2001-02 : Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication as designated" by the secretary of state [the date of publication may not be more than 10 working days after the date of enactment].