



WISCONSIN LEGISLATIVE COUNCIL ACT MEMO

2003 Wisconsin Act 183 [2003 Assembly Bill 155]	Tax Exemption for Certain Military Personnel
2003 Acts: www.legis.state.wi.us/2003/data/acts/	Act Memos: www.legis.state.wi.us/lc/act_memo/act_memo.htm

2003 Wisconsin Act 183 provides a state income tax exemption, previously available only for military personnel with service in a combat zone outside of the United States, to a member of the National Guard or Reserves who is called to any of the following types of active duty:

1. Federal active duty that is a partial mobilization under 10 U.S.C. s. 12302 (a) [generally to a combat zone];
2. Federal active duty that is a presidential selective reserve call-up under 10 U.S.C. s. 12304 [generally for a peace-keeping mission]; or
3. Special state service authorized by the U.S. Department of Defense and called by the Governor under 32 U.S.C. s. 502 (f) [generally for homeland security assignments].

The Act provides that a person who claims this active duty deduction may not also claim the armed forces tax credit under s. 71.07 (6m), Stats.

Effective Date: Act 183 takes effect on April 22, 2004.

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This memo provides a brief description of the Act. For more detailed information, consult the text of the law and related legislative documents.