

ASSEMBLY BILL 4 (LRB -1262)

An Act to create 71.07 (6e) and 71.10 (4) (ce) of the statutes; relating to: creating a nonrefundable individual income tax credit for certain amounts relating to health savings accounts that may be deducted from, or are exempt from, federal income taxes. (FE)

2005

01-18. A. Introduced by Representatives Kaufert, Moulton, Nischke, Hundertmark, Wieckert, Gielow, Rhoades, Jensen, Vos, Kerkman, Ott, Van Roy, McCormick, Davis, Suder, Ainsworth, Nass, Stone, Freese, Gundrum, Underheim, Hines, Petrowski, Gronemus, Ziegelbauer, Lothian, Hubler, Ward, Kestell, Townsend, Albers, LeMahieu, J. Fitzgerald, Owens, Vrakas, Meyer, Strachota, Jeskewitz, Kreibich, Pettis, Musser, Kleefisch, Towns and Vukmir; cosponsored by Senators Darling, Leibham, Harsdorf, Kapanke, Zien, A. Lasee, Stepp, Olsen, Kanavas, Roessler, Grothman and Lazich.

01-13. A. Read first time and referred to joint committee on Finance ..... 32

01-18. A. Fiscal estimate received.

01-18. A. Executive action taken.

01-18. A. Assembly substitute amendment 1 offered by committee on Finance (LRB s0004) ..... 34

01-18. A. Report Assembly Substitute Amendment 1 adoption recommended by joint committee on Finance, Ayes 12, Noes 4 ..... 35

01-18. A. Report passage as amended with emergency statement attached pursuant to s. 16.47 (2) Wisconsin Statutes recommended by joint committee on Finance, Ayes 12, Noes 4 ..... 35

01-18. A. Referred to committee on Insurance ..... 35

01-20. A. Public hearing held.

01-25. A. Executive action taken.

01-25. A. Report Assembly Substitute Amendment 1 adoption recommended by committee on Insurance, Ayes 9, Noes 6 ..... 41

01-25. A. Report passage as amended recommended by committee on Insurance, Ayes 9, Noes 6 ..... 42

01-25. A. Referred to committee on Rules ..... 42

01-25. A. Placed on calendar 1-27-2005 by committee on Rules.

01-27. A. Read a second time ..... 50

01-27. A. Assembly substitute amendment 2 offered by Representatives Moulton, LeMahieu, Ainsworth, Nerison, Ott, Suder, Jeskewitz, Gunderson, Krawczyk, McCormick, Van Roy, Meyer, M. Williams, Jensen, Ballweg, Strachota, Pridemore, Vos, Lamb, Davis, Mursau, Hundertmark, Nischke, Townsend, Wieckert, Stone, Hahn, Loeffelholz, Underheim, Lothian, Kerkman and Albers (LRB s0010) ..... 50

01-27. A. Assembly amendment 1 to Assembly substitute amendment 2 offered by Representative Nelson (LRB a0082) ..... 50

01-27. A. Point of order that Assembly amendment 1 to Assembly substitute amendment 2 not germane well taken .... 50

01-27. A. Decision of the Chair appealed ..... 50

01-27. A. Decision of the Chair upheld, Ayes 60, Noes 36 ..... 50

01-27. A. Assembly substitute amendment 3 offered by Representative Staskunas (LRB s0007) ..... 50

01-27. A. Assembly substitute amendment 4 offered by Representative Staskunas (LRB s0008) ..... 50

01-27. A. Point of order that bill was required to be referred to joint survey committee on Tax Exemptions, not well taken ..... 50

01-27. A. Refused to refer to joint survey committee on Tax Exemptions, Ayes 35, Noes 61 ..... 50

01-27. A. Assembly substitute amendment 2 adopted, Ayes 62, Noes 34 ..... 51

01-27. A. Ordered to a third reading ..... 51

01-27. A. Refused to suspend rules to read a third time, Ayes 60, Noes 36 ..... 51

01-27. A. Representative Wood added as a coauthor ..... 50

02-15. A. Read a third time and passed, Ayes 63, Noes 33 ..... 71

02-15. A. Refused to suspend rules to order immediately messaged, Ayes 62, Noes 34 ..... 71

02-24. S. Received from Assembly ..... 98

02-24. S. Read first time and referred to committee on Job Creation, Economic Development and Consumer Affairs ..... 98

02-28. S. Senator Brown added as a cosponsor ..... 99

03-08. S. Pursuant to Senate Rule 46(2)(c), withdrawn from the committee on Job Creation, Economic Development and Consumer Affairs and rereferred to the committee on Health, Children, Families, Aging and Long Term Care ..... 111

03-30. S. Public hearing held.

03-30. S. Executive action taken.

04-01. S. Report concurrence recommended by committee on Health, Children, Families, Aging and Long Term Care, Ayes 3, Noes 2 ..... 142

04-01. S. Available for scheduling.

**2006**

- 04-24. S. Placed on calendar 4-25-2006 by committee on Senate Organization.
- 04-25. S. Read a second time.
- 04-25. S. Ordered to a third reading.
- 04-25. S. Rules suspended.
- 04-25. S. Read a third time and **concurred in**, Ayes 19, Noes 14.
- 04-25. S. Ordered immediately messaged.
- 04-25. A. Received from Senate concurred in.

YN

**2005  
ENROLLED BILL**

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**ADOPTED DOCUMENTS:**

Orig     Engr

A SubAmdt 2

05 50010/1

Amendments to above (if none, write "NONE"): None

Corrections - show date (if none, write "NONE"): None

Topic Rel

4-27-06  
Date

JR Miller  
Enrolling Drafter

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**ASSEMBLY SUBSTITUTE AMENDMENT 2,  
TO 2005 ASSEMBLY BILL 4**

January 27, 2005 – Offered by Representatives MOULTON, LEMAHIEU, AINSWORTH, NERISON, OTT, SUDER, JESKEWITZ, GUNDERSON, KRAWCZYK, MCCORMICK, VAN ROY, MEYER, M. WILLIAMS, JENSEN, BALLWEG, STRACHOTA, PRIDEMORE, VOS, LAMB, DAVIS, MURSAU, HUNDERTMARK, NISCHKE, TOWNSEND, WIECKERT, STONE, HAHN, LOEFFELHOLZ, UNDERHEIM, LOTHIAN, KERKMAN and ALBERS.

1     **AN ACT to amend** 71.83 (1) (c); and **to create** 71.83 (1) (ce) and subchapter XVI  
2             of chapter 71 [precedes 71.98] of the statutes; **relating to:** adopting federal law  
3             as it relates to health savings accounts for state income and franchise tax  
4             purposes, modifying a penalty, and providing a penalty.

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***Analysis by the Legislative Reference Bureau***

This substitute amendment adopts, retroactively to January 1, 2004, for state income and franchise tax purposes, section 1201 of Public Law 108-173 as it relates to claiming a deduction for an amount that a person pays into a health savings account (HSA). The substitute amendment also prohibits the imposition of a penalty on an individual who withdraws funds from his or her medical savings account and deposits those funds into his or her HSA.

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

5             **SECTION 1.** 71.83 (1) (c) of the statutes is amended to read:



