



State of Wisconsin


LEGISLATIVE REFERENCE BUREAU

RESEARCH APPENDIX - **PLEASE DO NOT REMOVE FROM DRAFTING FILE**

Date Transfer Requested: 06/30/2005 (Per: CMH)



Appendix – Part 03 of 05

 The 2005 drafting file for

LRB 05b0690

LRB 05b0689


LRB 05b0752


LRB 05b0765

LRB 05b0673

has been copied/added to the 2005 drafting file for

LRB 05b0781

 The attached 2005 draft was incorporated into the new 2005 draft listed above. For research purposes, this cover sheet and the attached drafting file were copied, and added, as a appendix, to the new 2005 drafting file. If introduced this section will be scanned and added, as a separate appendix, to the electronic drafting file folder.

 This cover sheet was added to rear of the original 2005 drafting file. The drafting file was then returned, intact, to its folder and filed.

2005 DRAFTING REQUEST

Senate Amendment (SA-AB100)

Received: 06/28/2005

Received By: mshovers

Wanted: As time permits

Identical to LRB:

For: Judith Robson (608) 266-2253

By/Representing: Andy

This file may be shown to any legislator: NO

Drafter: mshovers

May Contact:

Addl. Drafters:

Subject: Tax, Individual - dedct/sbtrct

Extra Copies:

Submit via email: YES

Requester's email: Sen.Robson@legis.state.wi.us

Carbon copy (CC:) to:

Pre Topic:

No specific pre topic given

Topic:

Exempt from taxation 100% of unemployment compensation benefits

Instructions:

See Attached. Based on LRB -1348/1

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>
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/1			rschluet 06/28/2005	_____	lemery 06/28/2005	lemery 06/28/2005	

FE Sent For:

<END>

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1?	mshovers	1 cjs 6/28					

11 MES 6/28/05

Handwritten signature and initials (PB) with date 6/28/05

FE Sent For:

<END>

Shovers, Marc

From: Hanaman, Cathlene
Sent: Tuesday, June 28, 2005 1:12 PM
To: Shovers, Marc
Subject: FW: Senate Democratic Amendment

-----Original Message-----

From: Engel, Andrew
Sent: Tuesday, June 28, 2005 12:00 PM
To: Hanaman, Cathlene; Gratz, Nadine
Subject: Senate Democratic Amendment

Please put in amendment form LRB 1348/1 relating to exempting from taxation unemployment compensation benefits

Thank you,

Andy Engel
Office of Senator Robson

2005 - 2006 LEGISLATURE

LRBb07527

MES.....
KMP
js

~~PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION~~
SENATE AMENDMENT ,
TO 2005 ASSEMBLY BILL 100

1 At the locations indicated, amend the bill as follows:

2 (END)

✓
engrossed



2005 BILL

1 **AN ACT to repeal and recreate 71.05 (6) (b) 8. of the statutes; relating to:**
 2 exempting from taxation unemployment compensation benefits.

Analysis by the Legislative Reference Bureau

Under current law, there is a partial exemption from taxation for unemployment compensation benefits. This bill changes current law by exempting from taxation all unemployment compensation benefits.

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:

H. Page 564, line 20: after that line insert:

3 **SECTION 1.** 71.05 (6) (b) 8. of the statutes is repealed and recreated to read: X

4 71.05 (6) (b) 8. All unemployment compensation benefits received in the year

5 to which the income tax return relates. " ←

6 **SECTION 2. Initial applicability.**

Page 1036, line 23: →

after that line insert:

BILL

Unemployment compensation benefits,

1 (29) (b) This act first applies to taxable years beginning on January 1 of the year
 2 in which this subsection takes effect, except that if this subsection takes effect after
 3 July 31 this act first applies to taxable years beginning on January 1 of the year
 4 following the year in which this subsection takes effect. "

(END)

treatment of
 section 71.05 (6)(b) 8.
 of the statutes

The treatment of section 71.05 (6)(b) 8. of the statute
 STET: leave as typed



State of Wisconsin
2005 - 2006 LEGISLATURE

LRBb0752/1
MES:cjs:rs

SENATE AMENDMENT ,
TO 2005 ASSEMBLY BILL 100

1 At the locations indicated, amend the engrossed bill as follows:

2 1. Page 564, line 20: after that line insert:

3 "SECTION 1286d. 71.05 (6) (b) 8. of the statutes is repealed and recreated to
4 read:

5 71.05 (6) (b) 8. All unemployment compensation benefits received in the year
6 to which the income tax return relates."

7 2. Page 1036, line 23: after that line insert:

8 "(2q) UNEMPLOYMENT COMPENSATION BENEFITS. The treatment of section 71.05
9 (6) (b) 8. of the statutes first applies to taxable years beginning on January 1 of the
10 year in which this subsection takes effect, except that if this subsection takes effect
11 after July 31 the treatment of section 71.05 (6) (b) 8. of the statutes first applies to

1 taxable years beginning on January 1 of the year following the year in which this
2 subsection takes effect.”.

3 (END)