



State of Wisconsin

LEGISLATIVE REFERENCE BUREAU

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

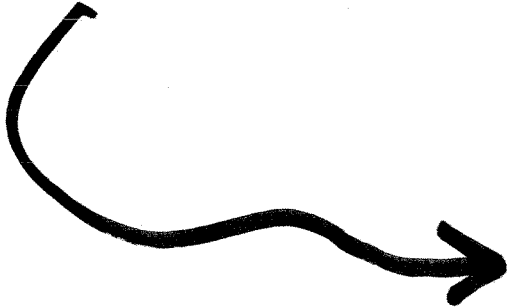
Date Transfer Requested: 07/01/2005 (Per: CMH)



Appendix – Part 09 of 11

☞ The 2005 drafting file for:

LRB 05b0767
LRB 05b0789
LRB 05b0790
LRB 05b0791
LRB 05b0792
LRB 05b0793
LRB 05b0794
LRB 05b0796
LRB 05b0797
LRB 05b0817
LRB 05b0819



has been copied/added to the 2005 drafting file
for **LRB 05b0821**

2005 DRAFTING REQUEST

Senate Amendment (SA-AB100)

Received: **06/30/2005**

Received By: **mshovers**

Wanted: **As time permits**

Identical to LRB:

For: **Legislative Fiscal Bureau 7-7597**

By/Representing: **Russell**

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

Drafter: **mshovers**

May Contact:

Addl. Drafters:

Subject: **Tax, Individual - income credit**

Extra Copies:

Submit via email: **YES**

Requester's email:

Carbon copy (CC:) to:

Pre Topic:

LFB:.....Russell -

Topic:

Refundable individual income tax credit for parents of children who attend private schools or are home-schooled

Instructions:

Refundable credit of \$100 for parents whose dependent child attends a private school or is home-schooled, but can't be claimed for dependent who attends a publicly-funded choice school. Nonresidents, part-yr residents aren't eligible.

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> |
|--------------|------------------------|------------------------|------------------------|----------------|------------------------|-----------------|-----------------|
| /? | mshovers 06/30/2005 | wjackson 06/30/2005 | | _____ | | | |
| /1 | | | pgreensl 06/30/2005 | _____ | lnorthro 06/30/2005 | | |
| /2 | mshovers | wjackson | pgreensl | _____ | lnorthro | | |

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| <u>Vers.</u> | <u>Drafted</u> | <u>Reviewed</u> | <u>Typed</u> | <u>Proofed</u> | <u>Submitted</u> | <u>Jacketed</u> | <u>Required</u> |
|--------------|----------------|-----------------|--------------|----------------|------------------|-----------------|-----------------|
| | 06/30/2005 | 06/30/2005 | 06/30/2005 | _____ | 06/30/2005 | | |

FE Sent For:

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|--------------|------------------------|------------------------|------------------------|----------------|------------------------|-----------------|-----------------|
| /? | mshovers 06/30/2005 | wjackson 06/30/2005 | | | | | |
| /1 | | 1/2 WJ 6/30 | pgreensl 06/30/2005 | | Inorthro 06/30/2005 | | |

12 MES 6/30/05 6/30 PV 1/2 WJ

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Page 2

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|--------------|----------------|-----------------|--------------|----------------|------------------|-----------------|-----------------|
| 1/1 | MES 6/30/05 | 11wyj 6/30 | 6/30 P8 | 6/30 P8 | 6/30 P8 | | |

FE Sent For:

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State of Wisconsin
2005 - 2006 LEGISLATURE

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MES.....

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Please fix request

LFB:.....Russell - Refundable individual income tax credit for parents of children who attend private schools or are home schooled

FOR 2005-07 BUDGET -- NOT READY FOR INTRODUCTION

SENATE AMENDMENT,

TO 2005 ASSEMBLY BILL 100

now

Page 232; line 14: after that line insert:

Sched entry

✓ (eo) Private school and homeschool tax credit GPR § -0- -0- "0"

1

At the locations indicated, amend the bill as follows:

2 ✓ 1. Page 321, line 17: after that line insert:

3 "SECTION 451u. 20.835 (2) (eo) of the statutes is created to read:

4 20.835 (2) ~~(eo)~~ ^(eo) Private school and home school tax credit. A sum sufficient to
5 pay the claims approved under s. 71.07 (8r)."

6 ✓ 2. Page 582, line 17: after that line insert:

7 ✓ SECTION ^{1311 P} 71.07 (8r) of the statutes is created to read:

8 71.07 (8r) PRIVATE SCHOOL AND HOME SCHOOL TAX CREDIT. (a) Definitions. In this
9 subsection:

10 1. "Claimant" means an individual who claims a pupil as a dependent under
11 section 151 (c) of the Internal Revenue Code on his or her tax return.

1

2. "Eligible institution" means a private school, as defined in s. 115.001 (3r), or a home-based private educational program, as defined in s. 115.001 (3g).

2

3

3. "Pupil" means an individual who is enrolled in kindergarten or grades to 12 at an eligible institution and who is a dependent of the claimant under section 151 (c) of the Internal Revenue Code.

4

5

6

(b) *Filing claims.* Subject to the limitations provided in this subsection, a claimant may claim as a credit against the tax imposed under s. 71.02, for each pupil, \$100. If the allowable amount of the claim exceeds the income taxes otherwise due on the claimant's income, the amount of the claim not used as an offset against those taxes shall be certified by the department of revenue to the department of administration for payment to the claimant by check, share draft, or other draft from the appropriation under s. 20.835 (2) (eo).

7

8

9

10

11

12

13

(c) *Limitations.* 1. No credit may be allowed under this subsection unless it is claimed within the time period under s. 71.75 (2).

14

15

2. Part-year residents and nonresidents of this state are not eligible for the credit under this subsection.

16

17

(d) *Administration.* Subsection (9e) (d), to the extent that it applies to the credit under that subsection, applies to the credit under this subsection."

18

19

3. Page 583, line 4: after "(6e)," insert "(8r)."

20

4. Page 583, line 17: after "(6e)," insert "private school and home school tax credit under s. 71.07 (8r)."

21

22

5. Page 1038, line 12: after that line insert:

23

WIT APP

(10^P) PRIVATE SCHOOL AND HOME SCHOOL TAX CREDIT. The treatment of sections

24

20.835 (2) (eo), 71.07 (8r), 71.08 (1) (intro.) to the extent that it applies to the private

LPS: { = open paren.
} = close paren.

- 1
- 2
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school and home school tax credit, and 71.10 (4) (i) ^{✓ as it relates} to the extent that it applies to
 the private school and home school tax credit of the statutes first applies to taxable
 years beginning on January 1 of the year in which this subsection takes effect,
 except that if this subsection takes effect after August 31 the treatment of sections
 20.835 (2) (eo), 71.07 (8r), 71.08 (1) (intro.) ^{✓ as it relates} to the extent that it applies to the private
 school and home school tax credit, and 71.10 (4) (i) ^{✓ as it relates} to the extent that it applies to
 the private school and home school tax credit of the statutes first applies to taxable
 years beginning on January 1 of the year in which this subsection takes effect."

(END)

(RMR)

LFB:.....Russell - Refundable individual income tax credit for parents of children who attend private schools or are homeschooled

FOR 2005-07 BUDGET -- NOT READY FOR INTRODUCTION

SENATE AMENDMENT ,

TO 2005 ASSEMBLY BILL 100

now

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

2 1. Page 232, line 14: after that line insert:

3 "(eo) Private school and homeschool

4 tax credit GPR S -0- -0-".

5 2. Page 321, line 17: after that line insert:

6 "SECTION 451u. 20.835 (2) (eo) of the statutes is created to read:

7 20.835 (2) (eo) *Private school and homeschool tax credit.* A sum sufficient to

8 pay the claims approved under s. 71.07 (8r).".

9 3. Page 582, line 17: after that line insert:

10 "SECTION 1311p. 71.07 (8r) of the statutes is created to read:

1 71.07 (8r) PRIVATE SCHOOL AND HOMESCHOOL TAX CREDIT. (a) *Definitions.* In this
2 subsection:

3 1. "Claimant" means an individual who claims a pupil as a dependent under
4 section 151 (c) of the Internal Revenue Code on his or her tax return.

5 2. "Eligible institution" means a private school, as defined in s. 115.001 (3r), or
6 a home-based private educational program, as defined in s. 115.001 (3g).

7 3. "Pupil" means an individual who is enrolled in kindergarten or grades one
8 to 12 at an eligible institution and who is a dependent of the claimant under section
9 151 (c) of the Internal Revenue Code.

10 (b) *Filing claims.* Subject to the limitations provided in this subsection, a
11 claimant may claim as a credit against the tax imposed under s. 71.02, for each pupil,
12 \$100. If the allowable amount of the claim exceeds the income taxes otherwise due
13 on the claimant's income, the amount of the claim not used as an offset against those
14 taxes shall be certified by the department of revenue to the department of
15 administration for payment to the claimant by check, share draft, or other draft from
16 the appropriation under s. 20.835 (2) (eo).

17 (c) *Limitations.* 1. No credit may be allowed under this subsection unless it
18 is claimed within the time period under s. 71.75 (2).

19 2. Part-year residents and nonresidents of this state are not eligible for the
20 credit under this subsection.

21 (d) *Administration.* Subsection (9e) (d), to the extent that it applies to the credit
22 under that subsection, applies to the credit under this subsection."

23 4. Page 583, line 4: after "(6e)," insert "(8r)."

Handwritten notes:
- A circle around the number 4 in the list item.
- A circle around the number 3 in the handwritten note below.
- A large bracket on the right side of the handwritten note.
- "of public instruction" written above the handwritten note.
- "claim for a pupil" written above the handwritten note.
- "No credit may be claimed under this subsection if the state superintendent makes a payment to the private school on behalf of that pupil under 50119.023" written in the note.

1 **5.** Page 583, line 17: after “(6e),” insert “private school and homeschool tax
2 credit under s. 71.07 (8r),”.

3 **6.** Page 1038, line 12: after that line insert:

4 “(10p) PRIVATE SCHOOL AND HOMESCHOOL TAX CREDIT. The treatment of sections
5 20.835 (2) (eo), 71.07 (8r), 71.08 (1) (intro.) (as it relates to the private school and
6 homeschool tax credit), and 71.10 (4) (i) (as it relates to the private school and
7 homeschool tax credit) of the statutes first applies to taxable years beginning on
8 January 1/²⁰⁰⁶ of the year in which this subsection takes effect, except that if this
9 subsection takes effect after August 31 the treatment of sections 20.835 (2) (eo), 71.07
10 (8r), 71.08 (1) (intro.) (as it relates to the private school and homeschool tax credit),
11 and 71.10 (4) (i), (as it relates to the private school and homeschool tax credit) of the
12 statutes first applies to taxable years beginning on January 1 of the year in which
13 this subsection takes effect.”.

14

① ✓

(END)



State of Wisconsin
2005 - 2006 LEGISLATURE

LRBb0797/2
MES:wlj:pg

LFB:.....Russell - Refundable individual income tax credit for parents of children who attend private schools or are home-schooled

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5 2. "Eligible institution" means a private school, as defined in s. 115.001 (3r), or
6 a home-based private educational program, as defined in s. 115.001 (3g).

7 3. "Pupil" means an individual who is enrolled in kindergarten or grades one
8 to 12 at an eligible institution and who is a dependent of the claimant under section
9 151 (c) of the Internal Revenue Code.

10 (b) *Filing claims.* Subject to the limitations provided in this subsection, a
11 claimant may claim as a credit against the tax imposed under s. 71.02, for each pupil,
12 \$100. If the allowable amount of the claim exceeds the income taxes otherwise due
13 on the claimant's income, the amount of the claim not used as an offset against those
14 taxes shall be certified by the department of revenue to the department of
15 administration for payment to the claimant by check, share draft, or other draft from
16 the appropriation under s. 20.835 (2) (eo).

17 (c) *Limitations.* 1. No credit may be allowed under this subsection unless it
18 is claimed within the time period under s. 71.75 (2).

19 2. Part-year residents and nonresidents of this state are not eligible for the
20 credit under this subsection.

21 3. No credit may be claimed under this subsection for a pupil if the state
22 superintendent of public instruction makes a payment to the private school on behalf
23 of that pupil under s. 119.23.

24 (d) *Administration.* Subsection (9e) (d), to the extent that it applies to the credit
25 under that subsection, applies to the credit under this subsection."

1 **4.** Page 583, line 4: after “(6e),” insert “(8r)”.

2 **5.** Page 583, line 17: after “(6e),” insert “private school and homeschool tax
3 credit under s. 71.07 (8r)”.

4 **6.** Page 1038, line 12: after that line insert:

5 “(10p) PRIVATE SCHOOL AND HOMESCHOOL TAX CREDIT. The treatment of sections
6 20.835 (2) (eo), 71.07 (8r), 71.08 (1) (intro.) (as it relates to the private school and
7 homeschool tax credit), and 71.10 (4) (i) (as it relates to the private school and
8 homeschool tax credit) of the statutes first applies to taxable years beginning on
9 January 1, 2006.”.

10

(END)