2005 DRAFTING REQUEST

Assembly Amendment (AA-AB21)

Received: 08/03/2005 Received By: jkreye

Wanted: **As time permits** Identical to LRB:

For: **Debra Towns** (608) 266-9650 By/Representing: casey

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

May Contact: Addl. Drafters:

Subject: Tax, Business - miscellaneous Extra Copies:

Submit via email: YES

Requester's email: Rep.Towns@legis.state.wi.us

Carbon copy (CC:) to: joseph.kreye@legis.state.wi.us

Pre Topic:

No specific pre topic given

Topic:

Expense deductions, amortization, and depreciation on property used in farming computed according to subsequent IRC provisions

Instructions:

See Attached

Drafting History:

Vers.	Drafted	Reviewed	Typed	Proofed	Submitted	<u>Jacketed</u>	Required
/1	jkreye 08/03/2005	wjackson 08/08/2005	rschluet 08/08/2003	5	lnorthro 08/08/2005	lnorthro 08/08/2005	
/2	jkreye 08/09/2005	wjackson 08/09/2005	rschluet 08/09/2003	5	lnorthro 08/09/2005	lnorthro 08/09/2005	

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wjackson 08/08/2005

rschluet 08/08/2005

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ELS <END>

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/1 jkreye / 1 st. alo

FE Sent For:

STATE OF WISCONSIN – LEGISLATIVE REFERENCE BUREAU

LRB

Research (608-266-0341)

Library (608-266-7040)

Legal (608-266-3561)

LRB

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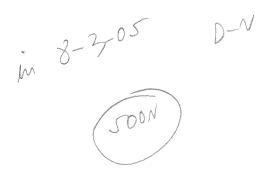
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State of Misconsin 2005 - 2006 LEGISLATURE

LRBa0875/1 JK:

ASSEMBLY AMENDMENT, TO 2005 ASSEMBLY BILL 21



At the locations indicated, amend the bill as follows:

person

- 2 V1. Page 2, line 11: delete "A" and substitute "Notwithstanding sub. (6), a".
- Page 2, line 14: delete that line and substitutes of P.L. 108-27 and by any subsequent change in federal law related to such sections. Section 101 of P.L. 107-147 and section 201 of P.L. 108-27, and any subsequent change in federal law related to such sections, apply for.
 - 3. Page 3, line 15: delete that line and substitute of P.L. 108–27 and by any subsequent change in federal law related to such sections. Section 101 of P.L. 107–147 and section 201 of P.L. 108–27, and any subsequent change in federal law related to such sections, apply for".

of P.L. 107-147 and section 201 of P.L. 108-27, and any subsequent change in federal law related to such sections,".

5. Page 5, line 17: after "P.L. 108-27" insert "any subsequent change in federal law related to section 202 of P.L. 108-27".

6. Page 5, line 18: after the 108-27" insert "any subsequent change in federal law related to section 202 of P.L. 108-27".

and by

6. Page 5, line 18: after the 108-27" insert "any subsequent change in federal law related to section 202 of P.L. 108-27".

(END)

DRAFTER'S NOTE FROM THE LEGISLATIVE REFERENCE BUREAU

LRBa0875/1dn JK:....

Representative Towns:

Please review this draft carefully to ensure that it is consistent with your intent. Please note that the amendment will result in the state adopting federal tax law before the state knows what the tax law is. Consequently, the state may be "stuck" enforcing a tax provision it doesn't want and until legislation is enacted to modify or repeal the change.

Joseph T. Kreye Senior Legislative Attorney Phone: (608) 266–2263

E-mail: joseph.kreye@legis.state.wi.us

DRAFTER'S NOTE FROM THE LEGISLATIVE REFERENCE BUREAU

LRBa0875/1dn JK:wlj:rs

August 8, 2005

Representative Towns:

Please review this draft carefully to ensure that it is consistent with your intent. Please note that the amendment will result in the state adopting federal tax law before the state knows what the tax law is. Consequently, the state may be "stuck" enforcing a tax provision it doesn't want and until legislation is enacted to modify or repeal the change.

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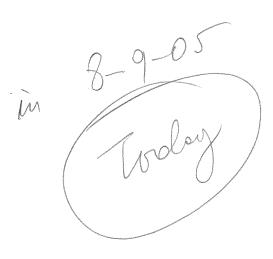
E-mail: joseph.kreye@legis.state.wi.us



State of Misconsin 2005 - 2006 LEGISLATURE



ASSEMBLY AMENDMENT, TO 2005 ASSEMBLY BILL 21



At the locations indicated, amend the bill as follows:

- 1. Page 2, line 11: delete "A person" and substitute "Notwithstanding sub. (6), a person".
 - 2. Page 2, line 14: delete that line and substitute "of P.L. 108–27 and by any subsequent change in federal law related to such sections. Section 101 of P.L. 107–147 and section 201 of P.L. 108–27, and any subsequent change in federal law related to such sections, apply for".
 - **3.** Page 3, line 15: delete that line and substitute "of P.L. 108–27 and by any subsequent change in federal law related to such sections. Section 101 of P.L. 107–147 and section 201 of P.L. 108–27, and any subsequent change in federal law related to such sections, apply for".
- 4. Page 5, line 1: delete that line and substitute "section 201 of P.L. 108–27 and by any subsequent change in federal law related to such sections. Section 101 of P.L.

- 1 107-147 and section 201 of P.L. 108-27, and any subsequent change in federal law related to such sections,".
- 5. Page 5, line 17: after "P.L. 108–27" insert "and by any subsequent change in federal law related to section 202 of P.L. 108–27".
- 6. Page 5, line 18: delete "applies" and substitute "and any subsequent change
 in federal law related to section 202 of P.L. 108–27 apply".

(END)

1 * lage 6; line 50 delete 2005 and substitute \$20066