

**2007 DRAFTING REQUEST**

**Assembly Amendment (AA-ASA1-AB107)**

Received: **04/17/2007**

Received By: **mshovers**

Wanted: **As time permits**

Identical to LRB:

For: **Eugene Hahn (608) 266-3404**

By/Representing: **Mike**

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

Drafter: **mshovers**

May Contact:

Addl. Drafters:

Subject: **Tax, Individual - income credit  
Tax, Individual - dedct/sbtrct**

Extra Copies:

Submit via email: **YES**

Requester's email: **Rep.Hahn@legis.wisconsin.gov**

Carbon copy (CC:) to:

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**Pre Topic:**

No specific pre topic given

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**Topic:**

Subtract modification for medical care insurance costs; don't include in itemized deductions credit

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**Instructions:**

Add the subtract modifications in the bill to the list of exclusions in the itemized deductions credit in s. 71.07 (5) (a) 15.

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**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>
/1	mshovers 04/17/2007	kfollett 04/17/2007	jfrantze 04/17/2007	_____	sbasford 04/18/2007	sbasford 04/18/2007	
/2	mshovers 04/18/2007	lkunkel 04/18/2007	jfrantze 04/18/2007	_____	lparisi 04/18/2007	lparisi 04/18/2007	

FE Sent For:

<END>

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/1	mshovers 04/17/2007	kfollett 04/17/2007	jfrantze 04/17/2007	_____	sbasford 04/18/2007	sbasford 04/18/2007	

FE Sent For:

*AMES*  
4/18/07  
/2/mk4/18

*To Self*  
4/18/07  
<END>

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/1	mshovers	1/1 k/f 4/17/07	Jo 4/17	Jo 4/17			
11 MES		4/17/07					
FE Sent For:		12/mk 4/18					

<END>



**ASSEMBLY AMENDMENT ,  
TO ASSEMBLY SUBSTITUTE AMENDMENT 1,  
TO 2007 ASSEMBLY BILL 107**

D-NOTE  
WANTED:  
wed 4/18  
9AM

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At the locations indicated, amend the substitute amendment as follows:

1. Page 1, line 4: after "persons" insert "and limiting the amounts that may be claimed under the itemized deductions credit".

2. Page 7, line 13: after that line insert:

"SECTION 5m. 71.07 (5) (a) 15. of the statutes is amended to read:

71.07 (5) (a) 15. The amount claimed as a deduction for medical care insurance

under section 213 of the Internal Revenue Code that is exempt from taxation under

s. 71.05 (6) (b) 17. to 20., 35., 36., 37., and 38., <sup>and</sup> ~~39., 40., 41., and 42.~~ and the amount

claimed as a deduction for a long-term care insurance policy under section 213 (d)

(1) (D) of the Internal Revenue Code, as defined in section 7702B (b) of the Internal

Revenue Code that is exempt from taxation under s. 71.05 (6) (b) 26.

History: 1987 a. 312; 1987 a. 411 ss. 63, 79 to 82, 85, 86; 1987 a. 419, 422; 1989 a. 31, 44, 56, 100, 359; 1991 a. 39, 269, 292; 1993 a. 16, 112, 204, 471, 491; 1995 a. 27 ss. 3377m to 3393m, 9116 (5); 1995 a. 209, 227, 400, 453; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9, 10, 32; 1999 a. 150 s. 672; 1999 a. 198; 2001 a. 16, 109; 2003 a. 72, 99, 135, 183, 255, 267, 326; 2005 a. 25, 49, 72, 74, 97, 177, 254, 361, 387, 479, 483, 487.

*e 3m (B)*

1

**SECTION 6m. Initial applicability.**

2 (1) This act first applies to taxable years beginning on January 1, 2008.”.

3 (END)

*D-Note*

**DRAFTER'S NOTE  
FROM THE  
LEGISLATIVE REFERENCE BUREAU**

LRBa0319/1dn

MES...*lgf*

*Date*

Representative Hahn:

*x*  
*z* This amendment prevents taxpayers who claim the deduction created in ASA 1 to AB 107 from also claiming those same amounts in their calculation of the itemized deductions credit under s. 71.07 (5). The amendment prevents a double benefit for the taxpayer, and treats the deductions created in the substitute amendment similar to the treatment of current law deductions for medical care insurance premiums under s. 71.05 (6) (b) 35. to 38. *✓ ✓*

*Please let me know if you'd like a similar amendment drafted for s0057/1.*

*LRB*

Marc E. Shovers  
Senior Legislative Attorney  
Phone: (608) 266-0129  
E-mail: marc.shovers@legis.wisconsin.gov

**DRAFTER'S NOTE  
FROM THE  
LEGISLATIVE REFERENCE BUREAU**

LRBa0319/1dn  
MES:kjf:jf

April 17, 2007

Representative Hahn:

This amendment prevents taxpayers who claim the deduction created in ASA 1 to AB 107 from also claiming those same amounts in their calculation of the itemized deductions credit under s. 71.07 (5). The amendment prevents a double benefit for the taxpayer, and treats the deduction created in the substitute amendment similar to the treatment of current law deductions for medical care insurance premiums under s. 71.05 (6) (b) 35. to 38. Please let me know if you'd like a similar amendment drafted for LRBs0057/1.

Marc E. Shovers  
Senior Legislative Attorney  
Phone: (608) 266-0129  
E-mail: [marc.shovers@legis.wisconsin.gov](mailto:marc.shovers@legis.wisconsin.gov)



State of Wisconsin  
2007 - 2008 LEGISLATURE

LRBa0319/A  
MES:kjf:jf

LMR

ASSEMBLY AMENDMENT ,  
TO ASSEMBLY SUBSTITUTE AMENDMENT 1,  
TO 2007 ASSEMBLY BILL 107

Now

- 1 At the locations indicated, amend the substitute amendment as follows:
- 2 **1.** Page 1, line 3: after “persons” insert “and limiting the amounts that may be
- 3 claimed under the itemized deductions credit”.
- 4 **2.** Page 3, line 12: after that line insert:
- 5 “SECTION 2m. 71.07 (5) (a) 15. of the statutes is amended to read:
- 6 71.07 (5) (a) 15. The amount claimed as a deduction for medical care insurance
- 7 under section 213 of the Internal Revenue Code that is exempt from taxation under
- 8 s. 71.05 (6) (b) 17. to 20., 35., 36., 37., and 38., and 39. and the amount claimed as
- 9 a deduction for a long-term care insurance policy under section 213 (d) (1) (D) of the
- 10 Internal Revenue Code, as defined in section 7702B (b) of the Internal Revenue Code
- 11 that is exempt from taxation under s. 71.05 (6) (b) 26.
- 12 **SECTION 3m. Initial applicability.**



2007 ✓

①

(1) This act first applies to taxable years beginning on January 1, 2008".

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(END)