

2007 DRAFTING REQUEST

Assembly Substitute Amendment (ASA-AB109)

Received: 03/06/2007

Received By: mshovers

Wanted: As time permits

Identical to LRB:

For: Carol Owens (608) 267-7990

By/Representing: Marcie

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: Rep.Owens@legis.wisconsin.gov

Carbon copy (CC:) to:

Pre Topic:

No specific pre topic given

Topic:

Exempt from taxation gas tax reimbursement received by volunteer drivers

Instructions:

See Attached. Identical to /1 version of -0391. AB 109 is -0391/2; the sub. should be the /1 version

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 03/06/2007 | jdye 03/06/2007 | | _____ | | | |
| /1 | | | rschluet 03/06/2007 | _____ | lparisi 03/06/2007 | lparisi 03/06/2007 | |

FE Sent For:

<END>

03-06-2007
("1") ← see attached

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11 MES 3/6/07

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FE Sent For:

<END>

Shovers, Marc

From: Malszycki, Marcie
Sent: Tuesday, March 06, 2007 8:23 AM
To: Shovers, Marc
Subject: AB 109, relating to income tax credit for volunteer drivers

Hi Marc,

Representative Owens' bill AB 109 was referred to the Assembly Ways and Means Committee and will be having a hearing on March 21st. They requested that we have the amendment done prior to the hearing. Like we discussed before, we want to amend basically to read the way the bill was originally drafted.

Thank you for your help and contact me with any questions.

Marcie Malszycki
Office of Representative Carol Owens
608-267-7990

50034/1

RMND

stays

ASA to 2007 BILL 109 Assembly

Wanted wed.

gn

1 AN ACT to create 71.05 (6) (b) 39. of the statutes; relating to: creating an
2 individual income tax deduction for certain amounts of mileage reimbursement
3 received by volunteer drivers.

Analysis by the Legislative Reference Bureau

Generally, if a volunteer driver for a charitable organization is reimbursed for his or her mileage expenses, the volunteer must, under current federal law, claim the amount of the reimbursement as taxable income. Also under current federal law, the volunteer may claim an income tax charitable deduction for his or her mileage expenses at the current statutory mileage rate of 14 cents per mile. In general, Wisconsin conforms to these federal laws.

Under this bill, a volunteer driver for a charitable organization may deduct from income any amount of mileage reimbursement that he or she receives for mileage expenses incurred as a volunteer driver, to the extent that the individual does not claim the reimbursed amount as a tax deductible charitable contribution under the Internal Revenue Code.

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the bill.

substitute amendment

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:

1 **SECTION 1.** 71.05 (6) (b) 39^x of the statutes is created to read:

2 71.05 **(6)** (b) 39. Any amount of mileage reimbursement received by an
3 individual for his or her mileage expenses incurred as a volunteer driver for a
4 charitable organization, as defined in s. 29.89 (1), to the extent that the individual
5 does not claim the reimbursed amount as a deductible charitable contribution under
6 26 USC 170.

7 **SECTION 2. Initial applicability.**

8 (1) This act first applies to taxable years beginning on January 1 of the year
9 in which this subsection takes effect, except that if this subsection takes effect after
10 July 31 this act first applies to taxable years beginning on January 1 of the year
11 following the year in which this subsection takes effect.

12

(END)

Barman, Mike

From: Barman, Mike
Sent: Tuesday, March 06, 2007 11:17 AM
To: Rep.Owens
Cc: LaBelle, Vicky L - DOA; Malszycki, Marcie
Subject: RE: Re: AB109

Representative Owens,

Per your request ... as per Joint Rule 48 (2) ... I will submit a request to have an *"original"* fiscal estimate prepared on 2007 AB 109 as affected by (un-introduced) LRBs0034/1.

Thanks,

Mike Barman (Senior Program Assistant)
State of Wisconsin - Legislative Reference Bureau
Legal Section - Front Office
1 East Main Street, Suite 200, Madison, WI 53703
(608) 266-3561 / mike.barman@legis.wisconsin.gov

From: Rep.Owens
Sent: Tuesday, March 06, 2007 11:03 AM
To: Barman, Mike
Subject: Re: AB109

Dear Mike,

According to JR48, I request a fiscal estimate on AB 109.

Thank you.

Sincerely,
CAROL OWENS
State Representative
53rd Assembly District