

## 2007 DRAFTING REQUEST

### Assembly Amendment (AA-AB601)

Received: 12/24/2007

Received By: mshovers

Wanted: As time permits

Identical to LRB:

For: J.A. Hines (608) 266-7746

By/Representing: BJ

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: Rep.Hines@legis.wisconsin.gov

Carbon copy (CC:) to:

---

#### Pre Topic:

No specific pre topic given

---

#### Topic:

Postsecondary degree tax credit

---

#### Instructions:

See Attached. Clarify that bill first applies to degrees awarded in 2008 (or first year bill applies); address DOR's tech memo concerns

---

#### 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 12/24/2007	jdye 01/02/2008	pgreensl 01/03/2008	_____	lparisi 01/03/2008	lparisi 01/03/2008	

FE Sent For:

<END>

**2007 DRAFTING REQUEST**

**Assembly Amendment (AA-AB601)**

Received: 12/24/2007

Received By: **mshovers**

Wanted: **As time permits**

Identical to LRB:

For: **J.A. Hines (608) 266-7746**

By/Representing: **BJ**

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: **Rep.Hines@legis.wisconsin.gov**

Carbon copy (CC:) to:

---

**Pre Topic:**

No specific pre topic given

---

**Topic:**

Postsecondary degree tax credit

---

**Instructions:**

See Attached. Clarify that bill first applies to degrees awarded in 2008 (or first year bill applies); address DOR's tech memo concerns

---

**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	1 1/2 jld	<del>0</del>	1/3			
/1	NE S	12/24/07	1/3/08	08/1/08			

FE Sent For:

<END>

## Shovers, Marc

---

**From:** Dernbach, BJ  
**Sent:** Monday, December 17, 2007 10:40 AM  
**To:** Shovers, Marc  
**Subject:** LRB 1771/1 (AB601)

**Attachments:** get\_techmemo.doc



get\_techmemo.doc  
(27 KB)

Mark, I received this message from DOR regarding LRB 1771/1 (AB 601). Could you please draft an amendment that would clarify that in the year of enactment, that the credit would begin for those who graduated that year. Please feel free to contact me regarding any questions. Thanks.

BJ Dernbach  
Legislative Assistant  
Representative J.A. "Doc" Hines  
Phone: (608) 266-7746  
Fax: (608) 282-3642

**MEMORANDUM**

December 7, 2007

**TO:** Marc Shovers  
Legislative Reference Bureau

**FROM:** Rebecca Boldt  
Department of Revenue

**SUBJECT:** Technical Memorandum on Assembly Bill 601: Individual Income Tax Credit for  
Individuals Who Earn an Associate's or Bachelor's Degree

The Department has the following concern related to the bill:

If enacted in 2007, this bill could first apply to taxable years beginning on January 1, 2008. It is unclear whether this means the credit could first be claimed for 2008 (for degrees awarded prior to 2008, e.g., bachelor degrees awarded in 2005, 2006, or 2007) or if it first applies to degrees awarded in 2008. This should be clarified.

If you have any questions regarding this technical memorandum, please contact Brad Caruth at (608) 261-8984 or [bradley.caruth@revenue.wi.gov](mailto:bradley.caruth@revenue.wi.gov).

cc: Representative Hines



State of Wisconsin  
2007 - 2008 LEGISLATURE

LRBa1012/1

MES

*RMR* *JLD*

ASSEMBLY AMENDMENT,  
TO 2007 ASSEMBLY BILL 601

*SOON*

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

2 1. Page 2, line 4: after "degree" insert "in or after the year in which this

3 subsection takes effect [revisor inserts year]. *date*

4 ..... (END) *subdivision*