

2007 DRAFTING REQUEST

Bill

Received: 11/14/2007

Received By: mshovers

Wanted: As time permits

Identical to LRB:

For: Jennifer Shilling (608) 266-5780

By/Representing: John

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.Shilling@legis.wisconsin.gov

Carbon copy (CC:) to:

Pre Topic:

No specific pre topic given

Topic:

Nonrefundable individual income tax credit; gluten-free food

Instructions:

See Attached. Credit for amount spend on purchase of gluten-free food that's medically necessary. Max credit = \$10,000/year

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>
/?							State
/1	mshovers 11/14/2007	jdyer 11/19/2007	pgreensl 11/19/2007		sbasford 11/19/2007	mbarman 12/11/2007	

FE Sent For:

at
intro

<END>

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1/?	mshovers	1 11/19 jld	11/19 [signature]	11/19 [signature]			
11 MES 11/14/07							
FE Sent For:							

<END>

11-14-07

John — Rep Schelling 6-5780

tax credit to individuals who buy
gluten-free food (amounts paid on milk foods —
up to \$10,000 a year)

~~it~~ would need to be for a medical necessity

non refundable credit ^{- physician} recommended

must demonstrate that purchase of gluten
free food is medical necessities





Original Article: <http://www.mayoclinic.com/health/celiac-disease/DS00319/DSECTION=1>

Celiac disease

Introduction

Celiac disease is a digestive condition triggered by consumption of the protein **gluten**, which is found in bread, pasta, cookies, pizza crust and many other foods containing wheat, barley or rye. Oats may contain gluten as well. When a person with celiac disease eats foods containing gluten, an immune reaction occurs in the small intestine, resulting in damage to the surface of the small intestine and an inability to absorb certain nutrients from food.

Eventually, decreased absorption of nutrients (malabsorption) can cause vitamin deficiencies that deprive your brain, peripheral nervous system, bones, liver and other organs of vital nourishment, which can lead to other illnesses. The decreased nutrient absorption that occurs in celiac disease is especially serious in children, who need proper nutrition to develop and grow.

No treatment can cure celiac disease. However, you can effectively manage celiac disease through changing your diet.

By Mayo Clinic Staff
Dec 14, 2006

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DS00319



Original Article: <http://www.mayoclinic.com/health/celiac-disease/AN00303>

Celiac disease diet: How do I fit in grains?

Q. I have celiac disease, and I find it difficult to get enough grain servings in my diet. Any suggestions?

A.

Grains are an important part of a healthy diet. They are a good source of complex carbohydrates, various vitamins and minerals and are naturally low in fat. Whole grains are even better for you. Because people with celiac disease must avoid gluten — a protein found in foods containing wheat, barley, rye and sometimes oats — it can be a challenge to get enough grains. However, if you consider that one serving of grains is fairly small, it may not seem so overwhelming to get in the recommended number of servings each day. Many large grocery stores and specialty foods stores carry ready-to-eat gluten-free grain products. The labels on such products will state that the product is "gluten free."

Gluten-free grains/grain products*	Serving size
Breads <ul style="list-style-type: none"> • Breads ready-made from rice, potato, bean, tapioca or corn flours • Frozen, gluten-free waffles • Gluten-free mix or frozen ready-made pizza crust • Homemade breads, biscuits, pancakes, waffles, muffins or quick breads made from gluten-free flours • Corn tortillas 	1 slice or piece
Cereals <ul style="list-style-type: none"> • Cooked corn (hominy) or rice cereals • Gluten-free puffed rice • Gluten-free cornflakes or rice flakes 	1/2 to 1 cup
Snacks <ul style="list-style-type: none"> • Crackers or crispbreads made from rice or corn • Potato or corn chips 	1 ounce (check label)

<ul style="list-style-type: none"> • Popcorn • Rice cakes • Pretzels made from gluten-free flours 	
<p>Baked goods</p> <ul style="list-style-type: none"> • Gluten-free biscotti, cakes and cookies 	<p>Check label</p>
<p>Other</p> <ul style="list-style-type: none"> • Brown, wild or white rice • Pasta made from rice, corn, amaranth or pure buckwheat • Kasha made with pure buckwheat • Corn • Quinoa 	<p>1/2 to 1 cup</p>

*Products vary by manufacturer, so it is important to be sure that the brand you purchase is gluten-free. Shopping guides that list gluten-free products are available from the Celiac Sprue Association.

By Mayo Clinic Staff
 May 31, 2006

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AN00303



Celiac disease - nutritional considerations

Injury	Disease	Nutrition	Poison															
Symptoms	Surgery	Test	Special Topic															
A	B	C	D	F	G	H	I	K	L	M	N	P	R	S	T	V	W	Z



Celiac sprue - foods to avoid

Overview	Food Sources	Recommendations	Side Effects
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Celiac disease - nutritional considerations

Definition:

Celiac disease is an inherited autoimmune disorder that usually affects several organs in the body before diagnosis and treatment. When a person with celiac disease consumes any food, beverage, or medication containing wheat, barley, rye, and sometimes oats, their immune system is "triggered" and responds by damaging the lining of the intestinal tract.

As a result, the absorption of nutrients is altered, and the risk of developing other autoimmune disorders, infertility, miscarriage, neurological conditions, osteoporosis, and certain types of cancer is increased.

The symptoms of untreated celiac disease may involve the intestines (such as constipation, recurrent abdominal pain, bloating, diarrhea, weight loss, lactose intolerance, malnutrition) or seem to not involve the intestines (anemia, fatigue, muscle cramps, bone and joint pain, mouth ulcers, irritability, seizures, depression). Some people have no symptoms whatsoever. Lactose intolerance is often discovered when a diagnosis is made, and typically gets better after treatment.

Blood screening is usually the first step in making a diagnosis. The diagnosis can be confirmed by conducting an upper endoscopy (esophagogastroduodenoscopy, EGD) to look at the stomach and first part of the small intestine, with biopsy samples.

The disease can develop at any point in life from infancy to late adulthood. The cause is unknown.

There is no known cure at this time but there is an effective treatment -- the gluten-free diet. This diet, when followed stringently, is effective because it eliminates the "triggers," thereby preventing symptoms of the disease.

Alternative Names:

Gluten-free diet; Gluten sensitive enteropathy - diet; Celiac sprue - diet

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#ADAM



State of Wisconsin
2007 - 2008 LEGISLATURE

LRB-3463/?

MES#:

Handwritten initials "LMR" circled in black, with "JLd" written above it.

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

Handwritten initials "JLd" circled in black.

- 1 AN ACT ...; relating to: creating a nonrefundable individual income tax credit for
- 2 the purchase of gluten-free food. ✓

Analysis by the Legislative Reference Bureau

This bill creates a nonrefundable individual income tax credit for the purchase of gluten-free food. Foods containing wheat, barley, rye, and possibly oats contain gluten. The credit may be claimed only if the purchase and use of such food is medically necessary, as certified by a physician. The maximum credit that may be claimed is \$10,000, or \$5,000 if each spouse of a married couple files a separate income tax return.

Because the credit is nonrefundable, it may be claimed only up to the amount of a claimant's income tax liability. For claimants who are nonresidents or part-year residents of Wisconsin, the credit that may be claimed is prorated based on the ratio of the claimant's Wisconsin adjusted gross income (AGI) to federal AGI.

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:

- 3 SECTION 1. 71.07 (6g) of the statutes is created to read:
- 4 71.07 (6g) GLUTEN-FREE FOOD TAX CREDIT. (a) *Definitions.* In this subsection:

1 1. "Claimant" means an individual who purchases gluten-free food and files
2 a claim under this subsection.

3 2. "Household" means a claimant and his or her spouse and all minor
4 dependents.

5 3. "Physician" means a person licensed to practice medicine and surgery under
6 ch. 448.

7 (b) *Filing claims.* Subject to the limitations provided in this subsection, a
8 claimant may claim as a credit against the tax imposed under s. 71.02, up to the
9 amount of those taxes, any amount that is spent on the purchase of gluten-free food
10 in the year to which the claim relates.

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

13 2. The maximum credit that may be claimed under this subsection is \$10,000,
14 except that, if a claimant and his or her spouse file separate returns, the maximum
15 credit that may be claimed by each spouse under this subsection is \$5,000.

16 3. No credit may be allowed under this subsection unless the purchase of the
17 gluten-free food is medically necessary. A claimant shall submit with his or her
18 income tax return a form, that is prepared by the Department of Revenue, containing
19 a physician's certification that the purchase and use of gluten-free food is a medical
20 necessity for the claimant or a member of the claimant's household.

21 4. A claimant who is a nonresident or part-year resident of this state, and who
22 is a single person or a married person filing a separate return, shall multiply the
23 credit for which the claimant is eligible under par. (b) by a fraction the numerator of
24 which is the claimant's Wisconsin adjusted gross income and the denominator of
25 which is the claimant's federal adjusted gross income. If a claimant is married and

1 files a joint return, and if the claimant or the claimant's spouse, or both, are
2 nonresidents[✓] or part-year[✓] residents of this state, the claimant shall multiply the
3 credit for which the claimant is eligible under par. (b)[✓] by a fraction the numerator of
4 which is the couple's[✓] joint Wisconsin adjusted gross income and the denominator of
5 which is the couple's[✓] joint federal adjusted gross income.

6 (d) *Administration*[✓]. Subsection (9e) (d)[✓], to the extent that it applies to the credit
7 under that subsection[✓], applies to the credit under this subsection.[✓]

8 **SECTION 2.** 71.10 (4) (cg)[✓] of the statutes is created to read:

9 71.10 (4) (cg) The gluten-free food tax credit[✓] under s. 71.07 (6g)[✓].

10 **SECTION 3. Initial applicability.**

11 (1) This act first applies to taxable years beginning on[✓] January 1 of the year
12 in which this subsection[✓] takes effect, except that if this subsection[✓] takes effect after
13 July 31[✓] this act first applies to taxable years beginning on January 1 of the year
14 following the year in which this subsection[✓] takes effect.

15 (END)

Barman, Mike

From: Rep.Shilling
Sent: Tuesday, December 11, 2007 3:55 PM
To: LRB.Legal
Subject: Draft Review: LRB 07-3463/1 Topic: Nonrefundable individual income tax credit; gluten-free food

Please Jacket LRB 07-3463/1 for the ASSEMBLY.