

## 2007 DRAFTING REQUEST

### Senate Substitute Amendment (SSA-SB78)

Received: 04/13/2007

Received By: mshovers

Wanted: As time permits

Identical to LRB:

For: Carol Roessler (608) 266-5300

By/Representing: Mike

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: Sen.Roessler@legis.wisconsin.gov

Carbon copy (CC:) to:

---

#### Pre Topic:

No specific pre topic given

---

#### Topic:

Exempt from taxation gas tax reimbursement recieved by volunteer drivers

---

#### Instructions:

Senate companion to ASA 1 to AB 109 (s0034), and include AA 1 to ASA 1 (a0273)

---

#### 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 04/16/2007	jdye 04/16/2007		_____			
/1			jfrantze 04/16/2007	_____	mbarman 04/16/2007	mbarman 04/16/2007	

FE Sent For:

05-31-2007  
("1")

see attached

<END>

**2007 DRAFTING REQUEST**

**Senate Substitute Amendment (SSA-SB78)**

Received: 04/13/2007

Received By: **mshovers**

Wanted: **As time permits**

Identical to LRB:

For: **Carol Roessler (608) 266-5300**

By/Representing: **Mike**

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: **Sen.Roessler@legis.wisconsin.gov**

Carbon copy (CC:) to:

---

**Pre Topic:**

No specific pre topic given

---

**Topic:**

Exempt from taxation gas tax reimbursement recieved by volunteer drivers

---

**Instructions:**

Senate companion to ASA 1 to AB 109 (s0034), and include AA 1 to ASA 1 (a0273)

---

**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	1 4/16 JLD	Jb	JLD			
11 MES 4/13/07			4/16	4/16			

FE Sent For:

<END>

50063/1

stays  
RMR

SENATE  
ASSEMBLY SUBSTITUTE AMENDMENT 1,  
TO 2007 ASSEMBLY BILL 109 78

March 7, 2007 - Offered by Representative OWENS.

gen

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 substitute amendment, 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~~ <sup>although</sup> the individual ~~does not~~ <sup>does not</sup> claim the reimbursed amount as a tax deductible charitable contribution under the Internal Revenue Code. ~~under the itemized~~ <sup>deduction credit</sup>

**The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:**

1           **SECTION 1.** 71.05 (6) (b) 39. 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. (C)

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)

✓  
I/S  
2-6

**ASSEMBLY AMENDMENT 1,  
TO ASSEMBLY SUBSTITUTE AMENDMENT 1,  
TO 2007 ASSEMBLY BILL 109**

April 13, 2007 - Offered by Representative OWENS.

INS 2-6

1  
2  
3  
4  
5  
6  
7  
8  
9

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

1. Page 2, line 4: delete lines 4 to 6 and substitute "charitable organization, as defined in s. 29.89 (1)."

2. Page 2, line 6: after that line insert:

SECTION 71.07 (5) (a) 9. of the statutes is created to read:

71.07 (5) (a) 9. The amount claimed as a deduction for mileage expenses under section 170 of the Internal Revenue Code to the extent that such an amount is also claimed as a subtract modification under s. 71.05 (6) (b) 39.

(END)

**Barman, Mike**

---

**From:** Cieslewicz, Dianne  
**Sent:** Thursday, May 31, 2007 1:35 PM  
**To:** Barman, Mike  
**Cc:** Cieslewicz, Dianne  
**Subject:** Fiscal Estimate

Hi Mike,

Per Joint Rule 41(3)(b) I ask that you prepare a fiscal estimate to Senate Substitute Amendment 1 to 2007 Senate Bill 78. A fiscal estimate has been prepared for the Assembly companion bill - Assembly Bill 109.

Please feel free to contact me if you have any questions.

Thank you for your attention to this matter.

Dianne

