

2007 DRAFTING REQUEST

Bill

Received: 12/07/2007

Received By: mshovers

Wanted: As time permits

Identical to LRB:

For: Jeffrey Plale (608) 266-7505

By/Representing: Jennifer

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.Plale@legis.wisconsin.gov

Carbon copy (CC:) to:

Pre Topic:

No specific pre topic given

Topic:

Individual income tax deduction for educational supplies purchased by classroom teachers.

Instructions:

See Attached. Senate companion for LRB -2651/6

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 12/07/2007	jdyer 12/07/2007		_____			S&L Tax
/1			pgreensl 12/07/2007	_____	cduerst 12/07/2007	sbasford 01/14/2008	

FE Sent For:

at
intro

<END>

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1/?	mshovers	1 12/7 jld					
11 NCS	12/7/07	1 PG					

FE Sent For:

see

<END>

Shovers, Marc

From: Becher, Scott
Sent: Friday, December 07, 2007 11:06 AM
To: Shovers, Marc
Cc: Oechsner, Jennifer
Subject: Request a Senate draft of LRB 2651/6

Attachments: 07-26516.pdf



07-26516.pdf (15 KB)

Marc- I am requesting that Sen. Plale's office get a Senate companion to LRB 2651/6 -the teacher classroom deduction bill , per Jennifer's attached comments.

Thanks,

Scott

From: Oechsner, Jennifer
Sent: Friday, December 07, 2007 11:01 AM
To: Becher, Scott
Subject: Senate draft

Scott,

Can you please call over to LRB and approve a senate draft of your bill? Just want to move this forward as quick as possible from this point.

Thanks

Jennifer

stays

AMNR

2007 BILL

gen

1 AN ACT *to create* 71.05 (6) (b) 45. and subchapter XVI of chapter 71 [precedes
2 71.98] of the statutes; **relating to:** adopting federal law as it relates to an
3 income tax deduction for certain educators and creating an individual income
4 tax deduction for educators who use their own funds to purchase classroom
5 educational supplies.

Analysis by the Legislative Reference Bureau

For taxable years beginning after December 31, 2008, this bill adopts, for state income and franchise tax purposes, a provision of the Internal Revenue Code (IRC) allowing an individual income tax deduction for certain expenses of elementary and secondary school teachers. This federal law does not apply to taxable years beginning after December 31, 2007.

For taxable years beginning after December 31, 2008, this bill creates an individual income tax deduction for an amount of up to \$250 that is paid by an eligible educator for educational materials or supplies for use in a public, private, or tribal school, or a charter school. The bill defines eligible educator as an individual who is a teacher, instructor, counselor, principal, or aide in a school for at least 900 hours in the taxable year to which the claim relates. Under the bill, the deduction may not be claimed in any year for which an individual may claim the deduction to which the IRC update in this bill applies. In the past, the federal government has extended this federal deduction upon its expiration.

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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.

For further information see the *state and local* 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) 45. of the statutes is created to read:

2 71.05 **(6)** (b) 45. Except as provided in subd. 45. f., for taxable years beginning
3 after December 31, 2008, an amount up to \$250 paid for educational supplies, in the
4 taxable year to which the claim relates, by a claimant who is an eligible educator at
5 a school. In this subdivision, the following terms have the following meanings and
6 the following conditions apply:

7 a. "Educational supplies" means books, supplies, other than nonathletic
8 supplies for courses of instruction in health or physical education, computer
9 equipment, including related software and services, and other equipment and
10 supplementary materials that are purchased and used by an eligible educator in the
11 classroom.

12 b. "Eligible educator" means an individual who is a teacher, instructor,
13 counselor, principal, or aide in a school for at least 900 hours in the taxable year to
14 which the claim relates.

15 c. "School" means a public school, as specified in s. 115.01 (1); a private school,
16 as specified in s. 115.001 (3r); or a tribal school; or a charter school, as specified in
17 s. 115.001 (1).

18 d. "Tribal school" means an institution with an educational program that has
19 as its primary purpose providing education in any grade or grades from kindergarten

BILL

1 to 12 and that is controlled by the elected governing body of a federally recognized
2 American Indian tribe or band in Wisconsin or by a tribal educational authority
3 established under the laws of a federally recognized American Indian tribe or band
4 in Wisconsin.

5 e. For a claimant who is a nonresident or part-year resident of this state,
6 multiply the amount for which the claimant is eligible under subd. 45. (intro.) by a
7 fraction, the numerator of which is the individual's wages, salary, tips, unearned
8 income, and net earnings from a trade or business that are taxable by this state and
9 the denominator of which is the individual's total wages, salary, tips, unearned
10 income, and net earnings from a trade or business. In this subd. 45. e., for married
11 persons filing separately "wages, salary, tips, unearned income, and net earnings
12 from a trade or business" means the separate wages, salary, tips, unearned
13 income, and net earnings from a trade or business of each spouse, and for married
14 persons filing jointly "wages, salary, tips, unearned income, and net earnings from
15 a trade or business" means the total wages, salary, tips, unearned income, and net
16 earnings from a trade or business of both spouses.

17 f. This subdivision does not apply to any taxable year for which an individual
18 may claim a deduction under section 62 (a) (2) (D) of the Internal Revenue Code.

19 **SECTION 2.** Subchapter XVI of chapter 71 [precedes 71.98] of the statutes is
20 created to read:

CHAPTER 71**SUBCHAPTER XVI****INTERNAL REVENUE CODE UPDATE**

21
22
23
24 **71.98 Internal Revenue Code update.** The following federal laws, to the
25 extent that they apply to the Internal Revenue Code, apply to this chapter:

Basford, Sarah

From: Oechsner, Jennifer
Sent: Monday, January 14, 2008 2:27 PM
To: LRB.Legal
Subject: Draft Review: LRB 07-3613/1 Topic: Individual income tax deduction for educational supplies purchased by classroom teachers.

Please Jacket LRB 07-3613/1 for the SENATE.