

**2009 DRAFTING REQUEST**

**Assembly Substitute Amendment (ASA-AB135)**

Received: 04/14/2009

Received By: jkreye

Wanted: Soon

Identical to LRB:

For: Louis Molepske Jr (608) 267-9649

By/Representing:

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact:

Addl. Drafters: mshovers

Subject: Tax, Individual - dedct/sbtrct

Extra Copies:

Submit via email: YES

Requester's email: Rep.Molepske@legis.wisconsin.gov

Carbon copy (CC:) to: joseph.kreye@legis.wisconsin.gov  
marc.shovers@legis.wisconsin.gov

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**Pre Topic:**

No specific pre topic given

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**Topic:**

Tax deduction for amounts contributed to college savings accounts

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**Instructions:**

See attached

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**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>
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/1	jkreye 04/14/2009	jdye 04/14/2009	jfrantze 04/14/2009	_____	sbasford 04/14/2009	sbasford 04/14/2009	

FE Sent For:

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1/?	jkreye	1 4/14 jld	76 4/14	76 4/14			

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State of Wisconsin  
2009 - 2010 LEGISLATURE

LRBs0040/1

JK:.....

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& MES

ASSEMBLY SUBSTITUTE AMENDMENT,  
TO 2009 ASSEMBLY BILL 135

4-14-09

due used 4-15-09

X

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1 AN ACT ...; relating to: the individual<sup>✓</sup> income tax deduction for certain amounts  
2 contributed to a<sup>✓</sup> child's college savings account or college tuition and expenses  
3 program.<sup>✓</sup>

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

4 SECTION 1. 71.05 (6) (b) 32. (intro.)<sup>X</sup> of the statutes is amended to read:  
5 71.05 (6) (b) 32. (intro.)<sup>✓</sup> An amount paid into a college savings account, as  
6 described in s. 14.64, if the beneficiary of the account is one of the following: the  
7 claimant; the claimant's child and the claimant's dependent who is claimed under  
8 section 151 (c) of the Internal Revenue Code; the claimant's grandchild; the  
9 claimant's great-grandchild; or the claimant's niece or nephew; calculated as  
10 follows:

History: 1987 a. 312; 1987 a. 411 ss. 42, 43, 45, 47 to 49, 51 to 53; 1989 a. 31, 46; 1991 a. 2, 37, 39, 269; 1993 a. 16, 112, 204, 263, 437; 1995 a. 27, 56, 209, 227, 261, 371, 403, 453; 1997 a. 27, 35, 39, 237; 1999 a. 9, 32, 44, 54, 65, 167; 2001 a. 16, 104, 105, 109; 2003 a. 85, 99, 119, 135, 183, 255, 289, 321, 326; 2005 a. 22, 25, 216, 254, 335, 361, 479, 483; 2007 a. 20, 96, 226; 2009 a. 2.

11 SECTION 2. 71.05 (6) (b) 32. a. of the statutes is amended to read:

1           71.05 (6) (b) 32. a. An amount equal to not more than \$3,000 per beneficiary  
2 by each contributor to an account for each year to which the claim relates, except that  
3 the total amount for which a deduction may be claimed under this subdivision and  
4 under subd. 33., per beneficiary by any claimant may not exceed \$3,000 each year.✓  
5 ~~In the case of a married couple filing a joint return, the total deduction under this~~  
6 ~~subdivision and under subd. 33., per beneficiary by the married couple may not~~  
7 ~~exceed \$3,000 each year.~~✓

**History:** 1987 a. 312; 1987 a. 411 ss. 42, 43, 45, 47 to 49, 51 to 53; 1989 a. 31, 46; 1991 a. 2, 37, 39, 269; 1993 a. 16, 112, 204, 263, 437; 1995 a. 27, 56, 209, 227, 261, 371, 403, 453; 1997 a. 27, 35, 39, 237; 1999 a. 9, 32, 44, 54, 65, 167; 2001 a. 16, 104, 105, 109; 2003 a. 85, 99, 119, 135, 183, 255, 289, 321, 326; 2005 a. 22, 25, 216, 254, 335, 361, 479, 483; 2007 a. 20, 96, 226; 2009 a. 2.

8           **SECTION 3.** 71.05 (6) (b) 33. (intro.)✓ of the statutes is amended to read:

9           71.05 (6) (b) 33. (intro.)✓ An amount paid into a college tuition and expenses  
10 program, as described in s. 14.63,✓ if the beneficiary of the account is one of the  
11 following: ~~the claimant; the claimant's child and the claimant's dependent who is~~  
12 ~~claimed under section 151 (c) of the Internal Revenue Code; the claimant's~~  
13 ~~grandchild; the claimant's great-grandchild; or the claimant's niece or nephew;~~  
14 calculated as follows:✓

**History:** 1987 a. 312; 1987 a. 411 ss. 42, 43, 45, 47 to 49, 51 to 53; 1989 a. 31, 46; 1991 a. 2, 37, 39, 269; 1993 a. 16, 112, 204, 263, 437; 1995 a. 27, 56, 209, 227, 261, 371, 403, 453; 1997 a. 27, 35, 39, 237; 1999 a. 9, 32, 44, 54, 65, 167; 2001 a. 16, 104, 105, 109; 2003 a. 85, 99, 119, 135, 183, 255, 289, 321, 326; 2005 a. 22, 25, 216, 254, 335, 361, 479, 483; 2007 a. 20, 96, 226; 2009 a. 2.

15           **SECTION 4.** 71.05 (6) (b) 33. a.✓ of the statutes is amended to read:

16           71.05 (6) (b) 33. a. An amount equal to not more than \$3,000 per beneficiary  
17 by each contributor to an account for each year to which the claim relates, except that  
18 the total amount for which a deduction may be claimed under this subdivision and  
19 under subd. 32., per beneficiary by any claimant may not exceed \$3,000 each year.  
20 ~~In the case of a married couple filing a joint return, the total deduction under this~~  
21 ~~subdivision and under subd. 32., per beneficiary by the married couple may not~~  
22 ~~exceed \$3,000 each year.~~✓

**History:** 1987 a. 312; 1987 a. 411 ss. 42, 43, 45, 47 to 49, 51 to 53; 1989 a. 31, 46; 1991 a. 2, 37, 39, 269; 1993 a. 16, 112, 204, 263, 437; 1995 a. 27, 56, 209, 227, 261, 371, 403, 453; 1997 a. 27, 35, 39, 237; 1999 a. 9, 32, 44, 54, 65, 167; 2001 a. 16, 104, 105, 109; 2003 a. 85, 99, 119, 135, 183, 255, 289, 321, 326; 2005 a. 22, 25, 216, 254, 335, 361, 479, 483; 2007 a. 20, 96, 226; 2009 a. 2.

