

2009 DRAFTING REQUEST

Bill

Received: **01/08/2009**

Received By: **mshovers**

Wanted: **As time permits**

Identical to LRB:

For: **Donald Pridemore (608) 267-2367**

By/Representing: **Bill**

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.Pridemore@legis.wisconsin.gov**

Carbon copy (CC:) to:

Pre Topic:

No specific pre topic given

Topic:

Create a marriage tax credit

Instructions:

Create refundable tax credit for married couples; \$200 max if joint filers, \$100 max if seperate filers. Not available for part-year or nonresidents.

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 01/16/2009	kfollett 02/05/2009	rschluet 02/05/2009	_____	lparisi 02/05/2009		State
/2	mshovers 04/28/2009	kfollett 04/29/2009	phenry 04/29/2009	_____	sbasford 04/29/2009	lparisi 06/18/2009	

FE Sent For: **05/06/2009**.

<END>

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/1	mshovers 01/16/2009	kfollett 02/05/2009	rschluet 02/05/2009	_____	lparisi 02/05/2009		State
/2	mshovers 04/28/2009	kfollett 04/29/2009	phenry 04/29/2009	_____	sbasford 04/29/2009		

FE Sent For: "12" sent for 5/6/09 per Jim via phone
<END>

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/?							State
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/1	mshovers 01/16/2009	kfollett 02/05/2009	rschluet 02/05/2009	<u>Y</u> <u>DS</u>	lparisi 02/05/2009		
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FE Sent For:

AMES 4/28/09
12/16/09
4/29
ph

m01JK
<END>

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Drafter: **mshovers**

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Subject: **Tax, Individual - income credit**

Extra Copies:

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Requester's email: **Rep.Pridemore@legis.wisconsin.gov**

Carbon copy (CC:) to:

Pre Topic:

No specific pre topic given

Topic:

Create a marriage tax credit

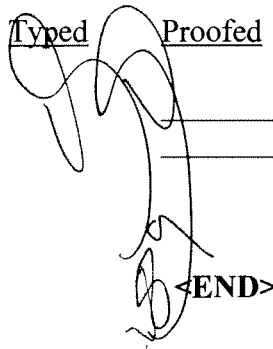
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Drafting History:

Vers. Drafted Reviewed Typed Proofed Submitted Jacketed Required

/? mshovers 11/16/09
11 MES 1/16/09



FE Sent For:

<END>



State of Wisconsin
2009 - 2010 LEGISLATURE

LRB-1565/??

MES...*kt*

PMR

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

glen

1 AN ACT ...; **relating to:** creating a refundable individual income tax credit for
2 married couples.

Analysis by the Legislative Reference Bureau

This bill creates a refundable individual income tax credit for married couples. The maximum credit that may be claimed by a married couple that files a joint return is \$200 and the maximum credit that may be claimed by each spouse of a married couple that files a separate return is \$100. Both spouses of a married couple may claim the credit. Because the credit is refundable, if the amount of the claim exceeds the claimant's tax liability, the excess credit is refunded to the individual by check. Nonresidents or part-year residents of Wisconsin may not claim the credit.

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. 20.835 (2) (en) of the statutes is created to read:
4 20.835 (2) (en) *Married couple tax credit*. A sum sufficient to pay the claims
5 approved under s. 71.07 (6f).

6 SECTION 2. 71.07 (6f) of the statutes is created to read:

1 71.07 (6f) MARRIED COUPLE TAX CREDIT. (a) *Definition*. In this subsection
2 “claimant” means a married individual who files a separate income tax return, or a
3 married couple that files a joint income tax return, and who claims a credit under this
4 subsection.

5 (b) *Filing claims*. Subject to the limitations provided in this subsection, a
6 claimant may claim as a credit against the tax imposed under s. 71.02 or 71.08 an
7 amount that is specified in par. (c). (c) If the allowable amount of the claim exceeds the
8 income taxes otherwise due on the claimant’s income, the amount of the claim not
9 used as an offset against those taxes shall be certified by the department of revenue
10 to the department of administration for payment to the claimant by check, share
11 draft, or other draft from the appropriation under s. 20.835 (2) (en).

12 (c) *Limitations*. 1. The maximum credit that may be claimed under this
13 subsection by a married couple that files a joint return is \$200.

14 2. The maximum credit that may be claimed under this subsection by a married
15 individual who files a separate return is \$100.

16 3. Both spouses of a married couple may claim the credit under this subsection.

17 4. No credit may be allowed under this subsection unless it is claimed within
18 the time period under s. 71.75 (2).

19 5. No part-year residents or nonresidents of this state may claim the credit
20 under this subsection.

21 (d) *Administration*. Subsection (9e) (d), to the extent that it applies to the credit
22 under that subsection, applies to the credit under this subsection.

23 **SECTION 3.** 71.08 (1) (intro.) of the statutes is amended to read:

24 71.08 (1) IMPOSITION. (intro.) If the tax imposed on a natural person, married
25 couple filing jointly, trust, or estate under s. 71.02, not considering the credits under

1 ss. 71.07 (1), (2dd), (2de), (2di), (2dj), (2dL), (2dr), (2ds), (2dx), (2fd), (3m), (3n), (3p),
2 (3s), (3t), (3w), (5b), (5d), (5e), (5f), (6), (6e), (6f) and (9e), 71.28 (1dd), (1de), (1di),
3 (1dj), (1dL), (1ds), (1dx), (1fd), (2m), (3), (3n), (3t), and (3w), and 71.47 (1dd), (1de),
4 (1di), (1dj), (1dL), (1ds), (1dx), (1fd), (2m), (3), (3n), (3t), and (3w), and subchs. VIII
5 and IX and payments to other states under s. 71.07 (7), is less than the tax under this
6 section, there is imposed on that natural person, married couple filing jointly, trust
7 or estate, instead of the tax under s. 71.02, an alternative minimum tax computed
8 as follows:

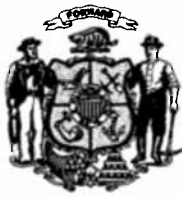
9 **SECTION 4.** 71.10 (4) (i) of the statutes is amended to read:

10 71.10 (4) (i) The total of claim of right credit under s. 71.07 (1), farmland
11 preservation credit under subch. IX, homestead credit under subch. VIII, farmland
12 tax relief credit under s. 71.07 (3m), farmers' drought property tax credit under s.
13 71.07 (2fd), dairy manufacturing facility investment credit under s. 71.07 (3p), film
14 production services credit under s. 71.07 (5f) (b) 2., veterans and surviving spouses
15 property tax credit under s. 71.07 (6e), enterprise zone jobs credit under s. 71.07 (3w),
16 married couple tax credit under s. 71.07 (6f), earned income tax credit under s. 71.07
17 (9e), estimated tax payments under s. 71.09, and taxes withheld under subch. X.

18 **SECTION 5. Initial applicability.**

19 (1) This act first applies to taxable years beginning on January 1 of the year
20 in which this subsection takes effect, except that if this subsection takes effect after
21 July 31 this act first applies to taxable years beginning on January 1 of the year
22 following the year in which this subsection takes effect.

23 (END)



State of Wisconsin
2009 - 2010 LEGISLATURE

LRB-1565/7

MES:kjf:rs

Handwritten initials in a circle: RMA

2009 BILL

Handwritten signature in a circle

1 AN ACT *to amend* 71.08 (1) (intro.) and 71.10 (4) (i); and *to create* 20.835 (2) (en)
2 and 71.07 (6f) of the statutes; **relating to:** creating a refundable individual
3 income tax credit for ^{*certain*} married couples.

Handwritten circled numbers 2 and 3

Analysis by the Legislative Reference Bureau

This bill creates a refundable individual income tax credit for married couples. The maximum credit that may be claimed by a married couple that files a joint return is \$200 and the maximum credit that may be claimed by each spouse of a married couple that files a separate return is \$100. Both spouses of a married couple may claim the credit. Because the credit is refundable, if the amount of the claim exceeds the claimant's tax liability, the excess credit is refunded to the individual by check. Nonresidents or part-year residents of Wisconsin may not claim the credit.

For further information see the **state** fiscal estimate, which will be printed as an appendix to this bill.

Handwritten circled text: INS ANL

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

4 SECTION 1. 20.835 (2) (en) of the statutes is created to read:
5 20.835 (2) (en) *Married couple tax credit.* A sum sufficient to pay the claims
6 approved under s. 71.07 (6f).

BILL

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2 71.07 (6f) MARRIED COUPLE TAX CREDIT. (a) *Definition.* In this subsection
3 “claimant” means a married individual who files a separate income tax return, or a
4 married couple that files a joint income tax return, and who claims a credit under this
5 subsection.

6 (b) *Filing claims.* Subject to the limitations provided in this subsection, a
7 claimant may claim as a credit against the tax imposed under s. 71.02 or 71.08 an
8 amount that is specified in par. (c). If the allowable amount of the claim exceeds the
9 income taxes otherwise due on the claimant’s income, the amount of the claim not
10 used as an offset against those taxes shall be certified by the department of revenue
11 to the department of administration for payment to the claimant by check, share
12 draft, or other draft from the appropriation under s. 20.835 (2) (en).

13 (c) *Limitations.* 1. The maximum credit that may be claimed under this
14 subsection by a married couple that files a joint return is \$200.

15 2. The maximum credit that may be claimed under this subsection by a married
16 individual who files a separate return is \$100.

17 3. Both spouses of a married couple may claim the credit under this subsection.

18 ~~No credit may be allowed under this subsection unless it is claimed within~~
19 the time period under s. 71.75 (2).
Handwritten: 7NS, 2-17, 18, 16

20 ~~No part-year residents or nonresidents of this state may claim the credit~~
21 under this subsection.
Handwritten: 20, 27

22 (d) *Administration.* Subsection (9e) (d), to the extent that it applies to the credit
23 under that subsection, applies to the credit under this subsection.

24 **SECTION 3.** 71.08 (1) (intro.) of the statutes is amended to read:

Handwritten notes:
100 affected by 2009 Wisconsin Act 2,
✓

BILL

1 71.08 (1) IMPOSITION. (intro.) If the tax imposed on a natural person, married
 2 couple filing jointly, trust, or estate under s. 71.02, not considering the credits under
 3 ss. 71.07 (1), (2dd), (2de), (2di), (2dj), (2dL), (2dr), (2ds), (2dx), (2dy), (3m), (3n), (3p),
 4 (3s), (3t), (3w), (5b), (5d), (5e), (5f), (6), (6e), (6f), and (9e), 71.28 (1dd), (1de), (1di),
 5 (1dj), (1dL), (1ds), (1dx), (1fd), (2m), (3), (3n), (3t), and (3w), and 71.47 (1dd), (1de),
 6 (1di), (1dj), (1dL), (1ds), (1dx), (1fd), (2m), (3), (3n), (3t), and (3w), and subchs. VIII
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 17 property tax credit under s. 71.07 (6e), enterprise zone jobs credit under s. 71.07 (3w),
 18 married couple tax credit under s. 71.07 (6f), earned income tax credit under s. 71.07
 19 (9e), estimated tax payments under s. 71.09, and taxes withheld under subch. X.

20 **SECTION 5. Initial applicability.**

21 (1) This act first applies to taxable years beginning on January 1 of the year
 22 in which this subsection takes effect, except that if this subsection takes effect after
 23 July 31 this act first applies to taxable years beginning on January 1 of the year
 24 following the year in which this subsection takes effect.

25 (END)

plain → meat processing facility investment credit under 71.07 (3p)

100 affected by 2009
 revisions in Act 2,

3
 5
 6

15

film
 71.07 (3p)

2009-2010 DRAFTING INSERT
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-1565/2ins
MES:kjf:rs

INS ANL

not, except that a married couple filing jointly may not claim the credit if their Wisconsin adjusted gross income (WAGI) exceeds \$75,000 in the year to which the claim relates, and a married individual filing a separate return may not claim the credit if his or her WAGI exceeds \$37,500 in the year to which the claim relates.

INS 2-17

4. No credit may be claimed under this subsection[✓] by a married couple filing a joint return if their adjusted gross income exceeds \$75,000[✓] in the year to which the claim relates.

5. No credit may be claimed under this subsection[✓] by a married individual filing a separate return if the individual's adjusted gross income exceeds \$37,500[✓] in the year to which the claim relates.

Parisj, Lori

From: Bowers, Jim
Sent: Thursday, June 18, 2009 12:00 PM
To: LRB.Legal
Subject: Draft Review: LRB 09-1565/1 Topic: Create a marriage tax credit

Please Jacket LRB 09-1565/1 for the ASSEMBLY.

Memo

To: Representative Pridemore

(The Draft's Requester)

Per your request ... the attached fiscal estimate was prepared for your un-introduced 2009 session draft.

LRB Number: 2009 LRB-1565

Version: " /2 "

Fiscal Estimate Prepared By: (agency abbr.) DOR

If you have questions about the enclosed fiscal estimate, you may contact the state agency representative that prepared the fiscal estimate. If you disagree with the enclosed fiscal estimate, please contact the LRB drafter of your proposal to discuss your options under the fiscal estimate procedure.

Entered In Computer And Copy Sent To Requester Via E-Mail: 05 / 14 / 2009

* * * * *

To: LRB - Legal Section PA's

Subject: *Fiscal Estimate Received For An Unintroduced Draft*

> **If redrafted** ... please insert this cover sheet and attached early fiscal estimate into the drafting file ... after the draft's old version (the version that this fiscal estimate was based on), and before the markup of the draft on the updated version.

> **If introduced** ... and the version of the attached fiscal estimate is for a **previous version** ... please insert this cover sheet and attached early fiscal estimate into the drafting file ... after the draft's old version (the version that this fiscal estimate was based on), and before the markup of the draft on the updated version. Have Mike (or Christina) get the ball rolling on getting a fiscal estimate prepared for the introduced version.

> **If introduced** ... and the version of the attached fiscal estimate is for the **current version** ... please write the draft's introduction number below and give to Mike (or Christina) to process.

THIS DRAFT WAS INTRODUCED AS: 2009 AB - 359

Barman, Mike

From: Barman, Mike
Sent: Thursday, May 14, 2009 9:00 AM
To: Rep.Pridemore
Cc: Bowers, Jim
Subject: LRB-1565/2 (un-introduced) (FE by DOR - attached - for your review)

Attachments: FE_Pridemore.PDF



FE_Pridemore.PDF
(420 KB)

Mike Barman (Senior Program Assistant)
State of Wisconsin - Legislative Reference Bureau
Legal Section - Front Office
1 East Main Street, Suite 200, Madison, WI 53703
(608) 266-3561 / mike.barman@legis.wisconsin.gov