

**2009 DRAFTING REQUEST**

**Bill**

Received: **09/02/2009**

Received By: **mshovers**

Wanted: **As time permits**

Identical to LRB:

For: **Rich Zipperer (608) 266-5120**

By/Representing: **Chris**

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.Zipperer@legis.wisconsin.gov**

Carbon copy (CC:) to:

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**Pre Topic:**

No specific pre topic given

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**Topic:**

Increase the child tax credit

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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>
/?				_____			State Tax
/1	mshovers 09/21/2009	csicilia 09/28/2009	rschluet 09/28/2009	_____	lparisi 09/28/2009	lparisi 09/30/2009	

FE Sent For: *"1" @ intro. 11/11/09*

<END>

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/? mshovers

11 MS 9/21/09

FE Sent For:

1 js 9/23/09

  
KJP

<END>

MES

Parisi, Lori

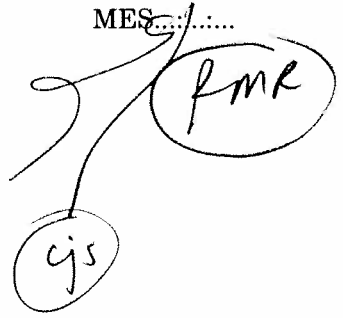
From: Reader, Chris  
Sent: Tuesday, September 01, 2009 4:56 PM  
To: LRB.Legal  
Subject: Rep. Zipperer drafting requests

Rep. Zipperer would like to enter the following 17 bills for drafting. Please call our office if additional information is needed on a particular item.

1. Repeal un...
2. ... and fire protection fee) created in ACT 28.
3. ... protection fee) created in ACT 28.
4. ... repair bill passed earlier this
5. ... pair bill passed earlier this
6. ... ACT 28.
7. ... in ACT 28.
8. ... or the requirement that
9. ... ng upon enactment.
10. ... sales tax.
11. ... on the state sales tax.
12. Exempt...
13. Increase the child tax credit by an additional \$500 per child.
14. Repeal... moratorium. (2007 AB 346)
15. Make J... applicable beginning in the 2009 tax year.
16. Brain d... receive a bachelor
17. Prohibi... rules or statutes in a way that will increase

Thank you,

Chris Reader  
Office of Rep. Rich Zipperer  
Wisconsin State Assembly  
(608) 266-5120 office



**2009 BILL**

SM  
K-1-10

jen

for the taxpayer  
and for the taxpayer's  
spouse, if the  
taxpayer or  
spouse

1 AN ACT ...; relating to: increasing the amount of the individual income tax  
2 personal exemption for certain dependents.

**Analysis by the Legislative Reference Bureau**

Under current law, an individual income tax personal exemption exists in the amount of \$700 for each taxpayer who is required to file an income tax return and \$700 for the taxpayer's spouse, except if the spouse is filing separately or as a head of household. A taxpayer may also claim a \$700 exemption for each dependent for whom he or she is entitled to claim an exemption under the Internal Revenue Code. In general, an additional exemption of \$250 may be claimed by a taxpayer and spouse, who has reached the age of 65 before the close of the taxable year to which his or her tax return relates.

the

For taxable years beginning after December 31, 2009, this bill increases the exemption amount for dependents from \$700 to \$1,200.

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* 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:**

**BILL**

FNS 2-1

1 **SECTION 1.** 71.05 (23) (b) 2. of the statutes is amended to read:

2 71.05 (23) (b) 2. An exemption of \$700 for each individual for whom the  
3 taxpayer is entitled to an exemption for the taxable year under section 151 (c) of the  
4 Internal Revenue Code, except that this subdivision does not apply to any taxable  
5 year that begins after December 31, 2009.

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, 28.

6 **SECTION 2.** 71.05 (23) (be) of the statutes is created to read:

7 71.05 (23) (be) For taxable years that begin after December 31, 2009, an  
8 exemption of \$1,200 for each individual for whom the taxpayer is entitled to an  
9 exemption for the taxable year under section 151 (c) of the Internal Revenue Code.

(END)

FNS  
10  
2-9

④ Sec # AM; 71.05(22)(f)4.a.

INS 2-1

or (be)

④ 71.05(22)(f)4.a.

For taxable years beginning after December 31, 1997, in the case of a taxpayer with respect to whom an exemption under sub. (23) (b) 2. is allowable to another person, the Wisconsin standard deduction shall be the lesser of the amount under subd. 4. b. or one of the amounts calculated under subd. 4. c., whichever amount under subd. 4. c. is greater.

④ Sec. # AM; 71.05(23)(c)

④ 71.05(23)(c)

strike "and"  
slope comma

and (be)

(C) With respect to persons who change their domicile into or from this state during the taxable year and nonresident persons, personal exemptions under pars. (a) and (b) shall be limited to the fraction of the amount so determined that Wisconsin adjusted gross income is of federal adjusted gross income. In this paragraph, for married persons filing separately "adjusted gross income" means the separate adjusted gross income of each spouse and for married persons filing jointly "adjusted gross income" means the total adjusted gross income of both spouses. If a person and that person's spouse are not both domiciled in this state during the entire taxable year, their personal exemptions on a joint return are determined by multiplying the personal exemption that would be available to each of them if they were both domiciled in this state during the entire taxable year by a fraction the numerator of which is their joint Wisconsin adjusted gross income and the denominator of which is their joint federal adjusted gross income.

INS 2-9

**Parisi, Lori**

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**From:** Reader, Chris  
**Sent:** Wednesday, September 30, 2009 2:49 PM  
**To:** LRB.Legal  
**Subject:** Draft Review: LRB 09-3418/1 Topic: Increase the child tax credit

Please Jacket LRB 09-3418/1 for the ASSEMBLY.