2009 DRAFTING REQUEST

Bill

Received: 05/04/2009					Received By: mshovers			
Wanted: As time permits					Identical to LRB:			
For: Brett Davis (608) 266-1192					By/Representing: Kate			
This file may be shown to any legislator: NO					Drafter: mshovers			
May Contact:					Addl. Drafters:			
Subject:	Tax, Inc	dividual - incor	ne credit		Extra Copies:			
Submit vi	a email: YES							
Requester	r's email:	Rep.Davis@	elegis.wisc	onsin.gov				
Carbon co	opy (CC:) to:							
Pre Topi	c:							
No specif	ic pre topic gi	ven						
Topic:								
Changes	to the married	persons tax cre-	dit					
Instructi	ons:		,					
See attach	ned. Calculate	based on the h	igher of the	2 incomes, n	ot the lower.			
Drafting	History:							
Vers.	Drafted	Reviewed	<u>Typed</u>	Proofed	Submitted	<u>Jacketed</u>	Required	
/?							State	
/1	mshovers 07/30/2009	kfollett 08/06/2009	phenry 08/07/200	09	cduerst 08/07/2009	cduerst 01/07/2010		
FE Sent F	For: at i	to		<end></end>				

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Drafting	g History:					Auto-Mark Valla		
Vers.	<u>Drafted</u>	Reviewed	<u>Typed</u>	Proofed	Submitted	Jacketed	Required	
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/1	mshovers 07/30/2009	kfollett 08/06/2009	phenry 08/07/20	09	cduerst 08/07/2009			

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May Contact: Addl. Drafters:

Subject: Tax, Individual - income credit Extra Copies:

Submit via email: YES

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

Carbon copy (CC:) to:

Pre Topic:

No specific pre topic given

Topic:

Changes to the married persons tax credit

Instructions:

See attached. Calculate based on the higher of the 2 incomes, not the lower.

Drafting History:

Vers. Drafted Reviewed Typed Proofed Submitted Jacketed Required

mshovers

FE Sent For:

· Shovers, Marc

From: Stewart, Kate

Sent: Tuesday, April 28, 2009 2:02 PM

To: Shovers, Marc Subject: Draft Request

Marc,

Rep. Davis would like to request a bill draft regarding the married persons tax credit. It's my understanding that currently the credit is calculated using the lesser of the two incomes. Rep. Davis would like to have a bill drafted to have the credit calculated using the greater of the two incomes.

Thank you,

Kate Stewart

Legislative Assistant Office of Representative Brett Davis 80th Assembly District (608) 266-1192

Toll Free: 888-534-0080 (WI Only)

Fax: (608) 282-3680 http://www.brettdavis.us



State of Misconsin 2009 - 2010 LEGISLATURE

LRB-2915/ MES...K.

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

(GOON)

AN ACT ...; relating to: changing the calculation of the married persons tax

credit.

Analysis by the Legislative Reference Bureau

Generally, under current law, married persons filing a joint income tax return may claim as a credit against Wisconsin income taxes otherwise due an amount equal to 3 percent of the earned income of the spouse with the lower earned income, but not more than \$480. Because this tax credit is nonrefundable, it may be claimed only up to the amount of income taxes otherwise due.

Under this bill, the credit may be claimed in an amount equal to 3 percent of the earned income of the spouse with the higher earned income. The bill does not change the maximum credit that may be claimed.

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:

SECTION 1. 71.07 (6) (am) 2. d. of the statutes is amended to read:

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1	71.07 (6) (am) 2. d. For taxable years beginning after December 31, 2000, 3%
2	of the earned income of the spouse with the lower higher earned income, but not more
3	than \$480.

History: 1987 a. 312; 1987 a. 411 ss. 63, 79 to 82, 85, 86; 1987 a. 419, 422; 1989 a. 31, 44, 56, 100, 359; 1991 a. 39, 269, 292; 1993 a. 16, 112, 204, 471, 491; 1995 a. 27 ss. 3377m to 3393m, 9116 (5); 1995 a. 209, 227, 400, 453; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9, 10, 32; 1999 a. 150 s. 672; 1999 a. 198; 2001 a. 16, 109; 2003 a. 72, 99, 135, 183, 255, 267, 326; 2005 a. 25, 49, 72, 74, 97, 177, 254, 361, 387, 479, 483, 487; 2007 a. 11, 20, 96, 97, 100; 2009 a. 2, 11; s. 13.92 (2) (i).

SECTION 2. Initial applicability.

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

9 (END)

Duerst, Christina

From:

Sent:

To:

Subject:

Stewart, Kate Thursday, January 07, 2010 10:38 AM LRB.Legal Draft Review: LRB 09-2915/1 Topic: Changes to the married persons tax credit

Please Jacket LRB 09-2915/1 for the ASSEMBLY.