

**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, Individual - income credit**

Extra Copies:

Submit via email: **YES**

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

Carbon copy (CC:) to:

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**Pre Topic:**

No specific pre topic given

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**Topic:**

Changes to the married persons tax credit

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**Instructions:**

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

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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
/1	mshovers 07/30/2009	kfollett 08/06/2009	phenry 08/07/2009		cduerst 08/07/2009	cduerst 01/07/2010	

FE Sent For:

*at intro*  
*1/22/10*

<END>

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1/?	mshovers	1/kf 8/6	8 ph	8 ph/le			
1/1	MS	7/30					

FE Sent For:

<END>

**Shovers, Marc**

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**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*

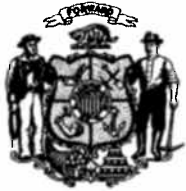
*(608) 266-1192*

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

*Fax: (608) 282-3680*

*<http://www.brettdavis.us>*

04/28/2009



State of Wisconsin  
2009 - 2010 LEGISLATURE

LRB-2915/7

MES. *gf*

*RMR*

**PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION**

*SOON*

*gen*

1 AN ACT ...; relating to: changing the calculation of the married persons tax  
2 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:***

✓

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



**Duerst, Christina**

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

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