

**2011 Jr1 DRAFTING REQUEST**

**Bill**

Received: **01/03/2011**

Received By: **mshovers**

Wanted: **As time permits**

Companion to LRB:

For: **Administration**

By/Representing: **Kevin**

May Contact:

Drafter: **mshovers**

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

Addl. Drafters:

Extra Copies:

Submit via email: **YES**

Requester's email: **jennifer.kraus@wisconsin.gov**

Carbon copy (CC:) to: **david.schmiedicke@wisconsin.gov**  
**ryan.murray@wisconsin.gov**

**Pre Topic:**

No specific pre topic given

**Topic:**

Nonrefundable individual income tax credit; health savings account contributions

**Instructions:**

Redraft 2009 AB 74 (LRB -0947/1)

**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>
/?	mshovers 01/03/2011	nnatzke 01/03/2011		_____			State
/1	chanaman 01/03/2011	kfollett 01/03/2011	rschluet 01/03/2011 mduchek 01/03/2011	_____	mbarman 01/03/2011	sbasford 01/03/2011	State
/2				_____	mbarman 01/03/2011	mbarman 01/03/2011	

Vers.      Drafted      Reviewed      Typed      Proofed      Submitted      Jacketed      Required

FE Sent For:

*at  
intro*

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/?	mshovers 01/03/2011	nmatzke 01/03/2011		_____			State
/1		12/gf 11/30	rschluet 01/03/2011	_____	mbarman 01/03/2011		

FE Sent For:

WD  
113

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/?	mshovers	/1 hwm 1/3		_____	_____		

FE Sent For:

<END>



State of Wisconsin  
2011 - 2012 LEGISLATURE  
January 2011 Special Session



LRB-0857/4  
MES:jld&wlj:md

stays → 0832/1

**BILL**

1 <sup>Regen.</sup> AN ACT *to create* 71.07 (6f) and 71.10 (4) (cf) of the statutes; **relating to:** creating  
2 a nonrefundable individual income tax credit for certain amounts relating to  
3 health savings accounts that may be deducted from, or are exempt from, federal  
4 income taxes.

---

***Analysis by the Legislative Reference Bureau***

Under current federal law, certain individuals may make tax-deductible contributions to health savings accounts (HSAs) and withdraw the money tax-free when needed to cover routine and preventive medical care.

Under this bill, an individual who makes contributions to such an HSA may claim a nonrefundable income tax credit for 6.5 percent of the allowable amount that the individual claims as a federal tax deduction for a contribution to an HSA or 6.5 percent of the federal tax-exempt earnings relating to an HSA, or both.

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:***

5 SECTION 1. 71.07 (6f) of the statutes is created to read:



1           71.07 (6f) HEALTH SAVINGS ACCOUNT TAX CREDIT. (a) *Definitions.* In this  
2 subsection:

3           1. “Claimant” means an individual who claims a deduction for a contribution  
4 to, or who claims federal tax–exempt earnings relating to, a health savings account  
5 under section 223 of the Internal Revenue Code.

6           2. “Deduction amount” means the allowable amount of a deduction claimed on  
7 a claimant’s federal income tax return for a contribution to a health savings account  
8 under section 223 of the Internal Revenue Code, or federal tax–exempt earnings  
9 relating to a health savings account under section 223 of the Internal Revenue Code.

10          (b) *Filing claims.* Subject to the limitations provided in this subsection, a  
11 claimant may claim as a credit against the tax imposed under s. 71.02, up to the  
12 amount of those taxes, 6.5 percent of the deduction amount claimed in the taxable  
13 year to which the claim under this subsection relates.

14          (c) *Limitations.* 1. No credit may be allowed under this subsection unless it  
15 is claimed within the time period under s. 71.75 (2).

16          2. For a claimant who is a nonresident or part–year resident of this state and  
17 who is a single person or a married person filing a separate return, multiply the  
18 credit for which the claimant is eligible under par. (b) by a fraction the numerator of  
19 which is the individual’s Wisconsin adjusted gross income and the denominator of  
20 which is the individual’s federal adjusted gross income. If a claimant is married and  
21 files a joint return, and if the claimant or the claimant’s spouse, or both, are  
22 nonresidents or part–year residents of this state, multiply the credit for which the  
23 claimant is eligible under par. (b) by a fraction the numerator of which is the couple’s  
24 joint Wisconsin adjusted gross income and the denominator of which is the couple’s  
25 joint federal adjusted gross income.

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

3           **SECTION 2.** 71.10 (4) (cf) of the statutes is created to read:

4           71.10 (**4**) (cf) The health savings account tax credit under s. 71.07 (6f).

5           **SECTION 3. Initial applicability.**

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

10

(END)

**Barman, Mike**

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**From:** Hanaman, Cathlene  
**Sent:** Monday, January 03, 2011 2:19 PM  
**To:** Christina Duerst; Lori Northrop; Mike Barman; Sarah Basford

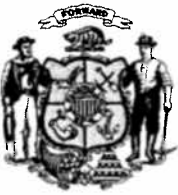
Please jacket as companions (when they come through):

0832, 0357  
0831, 0388  
0761, 0834  
0755, 0833  
0753, 0835

→ senate

DOA will fetch.

→ Assembly



State of Wisconsin  
2011 - 2012 LEGISLATURE  
January 2011 Special Session



LRB-0832/1  
MES:jld&wlj:rs

stays  
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**BILL**

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

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4 71.10 (4) (cf) The health savings account tax credit under s. 71.07 (6f).

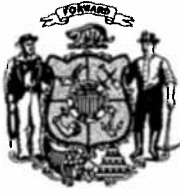
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7 in which this subsection takes effect, except that if this subsection takes effect after  
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9 following the year in which this subsection takes effect.

10

(END)

INS  
3-5



## 2009 BILL

1 **AN ACT relating to:** district attorneys and making an appropriation.

---

***Analysis by the Legislative Reference Bureau***

This bill increases the appropriation to the Department of Administration by \$1,226,000 in the first fiscal year of the 2009-10 fiscal biennium to pay for salaries and fringe benefits of district attorneys and state employees of the office of the district attorney and for special prosecutions.

For further information see the ***state and local*** 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:*

INS 3-5  
2 **SECTION 1. Nonstatutory provisions.**

3 (1) REQUIRED GENERAL FUND BALANCE. Section 20.003 (4) of the statutes does not  
4 apply to the action of the legislature in enacting this act.

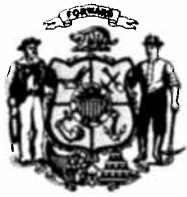
5 **SECTION 2. Fiscal changes.**

6 (1) In the schedule under section 20.005 (3) of the statutes for the appropriation  
7 to the department of administration under section 20.475 (1) (d) of the statutes, as

mike - wed. 4:28pm

Jeryn called - the  
5 bills that I introduced  
last night need to be  
corrected copies. They  
needed to add a  
Senator to all of them  
I guess. She said it  
could wait til morning  
(there was a little confusion -  
she said she had done "their  
part" but in the instructions it  
seems that we are supposed  
to do some of the process  
before they do ???) - sorry to  
unload it on you - Please  
call Jeryn when you get in  
6-2545 - Lori





State of Wisconsin  
2011 - 2012 LEGISLATURE

January 2011 Special Session



LRB-0832/2  
MES:jld&wlj:md

## ASSEMBLY BILL 2

Before  
changes

January 4, 2011 – Introduced by COMMITTEE ON ASSEMBLY ORGANIZATION, by request of Governor Scott Walker and Representative Kaufert. Referred to Committee on Health.

1 **AN ACT to create** 71.07 (6f) and 71.10 (4) (cf) of the statutes; **relating to:** creating  
2 a nonrefundable individual income tax credit for certain amounts relating to  
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"Corrected Copy" Info.

All Bills

REVISION REPORT

INTRODUCTION, FIRST READING AND REFERENCE OF PROPOSALS

Under Assembly Rule 17d, Tuesday, January 04, 2011 at 4:47 PM is considered the official date and time of introduction for the proposals listed in this document.

\*\*\*\*\*

ASSEMBLY BILL 1, JANUARY 2011 SPECIAL SESSION (LRB -0831)

Relating to: limiting noneconomic damages awarded in actions against long-term care providers; actions against manufacturers, distributors, sellers, and promoters of certain products; confidentiality of health care services reviews; use as evidence of information regarding health care providers; reporting of quality indicators identifying individual hospitals; homicide or injury by negligent handling of a dangerous weapon, explosives, or fire; criminal abuse of individuals at risk; criminal abuse and neglect of patients and residents; evidence of lay and expert witnesses; damages for frivolous claims; and punitive damage awards.

By Committee on Assembly Organization, by request of Governor Scott Walker, Representative J. Ott, and Senator Zipperer.

Referred to Committee on JUDICIARY AND ETHICS.

ASSEMBLY BILL 2, JANUARY 2011 SPECIAL SESSION (LRB -0832)

Relating to: creating a nonrefundable individual income tax credit for certain amounts relating to health savings accounts that may be deducted from, or are exempt from, federal income taxes.

By Committee on Assembly Organization, by request of Governor Scott Walker, Representative Kaufert, and Senator Darling.

Referred to Committee on HEALTH.

ASSEMBLY BILL 3, JANUARY 2011 SPECIAL SESSION (LRB -0755)

Relating to: an income and franchise tax credit for businesses that relocate to this state.

By Committee on Assembly Organization, by request of Governor Scott Walker, Representative Knilans, and Senator Wanggaard.

Referred to Committee on RURAL ECONOMIC DEVELOPMENT AND RURAL AFFAIRS.

ASSEMBLY BILL 4, JANUARY 2011 SPECIAL SESSION (LRB -0761)

Relating to: increasing the amount of the credits under the economic development tax credit program.

By Committee on Assembly Organization, by request of Governor Scott Walker, Representative Klenke, and Senator Lazich.

Referred to Committee on JOBS, ECONOMY AND SMALL BUSINESS.

ASSEMBLY BILL 5, JANUARY 2011 SPECIAL SESSION (LRB -0753)

Relating to: requiring a supermajority for passage of tax increase legislation.

By Committee on Assembly Organization, by request of Governor Scott Walker, Representative August, and Senator Vukmir.

Referred to Committee on WAYS AND MEANS.

Rec. from Kay (ACC office) 01-06-2011