

2011 Se1 DRAFTING REQUEST

Bill

Received: 10/06/2011

Received By: mshovers

Wanted: As time permits

Companion to LRB:

For: Jeff Fitzgerald (608) 266-2540

By/Representing: Bob

May Contact:

Drafter: mshovers

Subject: Tax, Individual - dedct/sbtrct
Tax, Individual - miscellaneous

Addl. Drafters: jkreye

Extra Copies:

Submit via email: YES

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

Carbon copy (CC:) to:

Pre Topic:

No specific pre topic given

Topic:

Mini IRC update; exempt from taxation employer-provided health benefits to adult children of employees

Instructions:

See attached. Based on AB 213, with changes suggested by DOR

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 10/06/2011	kfollett 10/06/2011		_____			State Tax
/1			jfrantze 10/06/2011	_____	mbarman 10/06/2011	mbarman 10/06/2011	

FE Sent For:

*at intro
10-11-11*

<END>

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State of Wisconsin
2011 - 2012 LEGISLATURE



3113/1

LRB-2974/1

MES&JK:cjs&wlj:ph

SP-555

Stays

2011 ASSEMBLY BILL 277

Today

September 27, 2011 - Introduced by Representatives STRACHOTA, KAUFERT, DOYLE, LEMAHIEU, SPANBAUER, ENDSLEY and KERKMAN, cosponsored by Senators WANGGAARD, LEIBHAM, HOLPERIN and OLSEN. Referred to Committee on Insurance.

1 AN ACT ^{new} to create 71.98 (2) of the statutes; relating to: adopting federal law as
2 it relates to excluding from an employee's income certain payments from an
3 employer related to medical care.

Analysis by the Legislative Reference Bureau

This bill adopts, for state income and franchise tax purposes, a provision in the Internal Revenue Code that relates to exempting from taxation certain payments made by an employer to an employee to reimburse the employee for costs he or she has paid for medical care for the employee's adult child. This bill first applies to taxable years beginning on January 1, 2011.

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:

4 SECTION 1. 71.98 (2) of the statutes is created to read:
5 71.98 (2) IMPUTED INCOME; EMPLOYER PAYMENTS TO EMPLOYEES FOR MEDICAL CARE.
6 Section 1004 (d) of Public Law 111-152, and section 105 (b) of the Internal Revenue

ASSEMBLY BILL 277

SECTION 1

1 Code, as amended to December 31, 2010, and related to amounts paid by an employer
2 to an employee to reimburse the employee for costs paid by him or her for medical
3 care for the employee's adult child.

4 **SECTION 2. Initial applicability.**

5 (1) This act first applies to taxable years beginning on January 1, 2011.

6 (END)