

2013 DRAFTING REQUEST

Bill

Received: 1/30/2013 Received By: jkreye
Wanted: As time permits Same as LRB: -1872
For: Jerry Petrowski (608) 266-2502 By/Representing: tim
May Contact: Drafter: jkreye
Subject: Tax, Other - estate Addl. Drafters:
Extra Copies:

Submit via email: YES
Requester's email: Sen.Petrowski@legis.wisconsin.gov
Carbon copy (CC) to: joseph.kreye@legis.wisconsin.gov

Pre Topic:

No specific pre topic given

Topic:

Eliminate the estate tax

Instructions:

See attached

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>
/?	jkreye 1/30/2013	jdyer 2/1/2013	rschluet 2/1/2013	_____			
/1				_____	sbasford 2/1/2013	lparisi 3/12/2013	State Tax

FE Sent For:

<END>

→ At Intro

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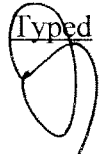
Topic:

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Instructions:

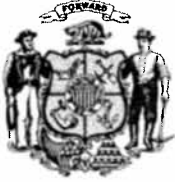
See attached

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/?	jkreye	1 2/1 jld		_____	_____		

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<END>



State of Wisconsin
2013 - 2014 LEGISLATURE



LRB-0658/1
JK:jld:rs

KEEP

1426/1

2013 BILL

m 1-30-13

Lx

Regen

1 AN ACT *to amend* 72.01 (11m) and 72.01 (11n); and *to create* 72.36 of the
2 statutes; **relating to:** eliminating the estate tax. ✓

Analysis by the Legislative Reference Bureau

This bill eliminates the state estate tax beginning with deaths occurring on January 1, 2013.

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:

3 SECTION 1. 72.01 (11m) of the statutes is amended to read:

4 72.01 (11m) "Federal credit" means, for deaths occurring after September 30,
5 2002, and before January 1, 2008, the federal estate tax credit allowed for state death
6 taxes as computed under the federal estate tax law in effect on December 31, 2000,
7 and for deaths occurring after December 31, 2007, and before January 1, 2013, the

BILL**SECTION 1**

1 federal estate tax credit allowed for state death taxes as computed under the federal
2 estate tax law in effect on the day of the decedent's death.

3 **SECTION 2.** 72.01 (11n) of the statutes is amended to read:

4 72.01 (11n) "Federal estate tax" means, for deaths occurring after September
5 30, 2002, and before January 1, 2008, the federal estate tax as computed under the
6 federal estate tax law in effect on December 31, 2000, and for deaths occurring after
7 December 31, 2007, and before January 1, 2013, the federal estate tax as computed
8 under the federal estate tax law in effect on the day of the decedent's death.

9 **SECTION 3.** 72.36 of the statutes is created to read:

10 **72.36 Sunset.** The tax imposed under this chapter does not apply to deaths
11 occurring after December 31, 2012.

12 (END)

Parisi, Lori

From: PUNCHES, DEREK
Sent: Tuesday, March 12, 2013 9:53 AM
To: LRB.LEGAL
Subject: Draft Review: LRB -1426/1 Topic: Eliminate the estate tax

Please Jacket LRB -1426/1 for the SENATE.