

2013 DRAFTING REQUEST**Senate Amendment (SA-SB147)**

Received: 5/2/2013 Received By: mshovers
 Wanted: As time permits Same as LRB:
 For: Scott Fitzgerald (608) 266-5660 By/Representing: Tad
 May Contact: Drafter: mshovers
 Subject: Tax, Individual - dedct/sbtrct Addl. Drafters:
 Extra Copies:

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

Pre Topic:

No specific pre topic given

Topic:

Tax exemption for certain military income; active duty personnel killed in combat

Instructions:

See attached. Amend the bill as 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>
/1	mshovers 5/2/2013	jdye 5/3/2013	phenry 5/3/2013	_____	lparisi 5/3/2013	lparisi 5/3/2013	

FE Sent For:

<END>

2013 DRAFTING REQUEST

Senate Amendment (SA-SB147)

Received: 5/2/2013 Received By: mshovers
 Wanted: As time permits Same as LRB:
 For: Scott Fitzgerald (608) 266-5660 By/Representing: Tad
 May Contact: Drafter: mshovers
 Subject: Tax, Individual - dedct/sbtrct Addl. Drafters:
 Extra Copies:

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

Pre Topic:

No specific pre topic given

Topic:

Tax exemption for certain military income; active duty personnel killed in combat

Instructions:

See attached. Amend the bill as 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>
/1	mshovers	1 5/3 jld	5/3				
11	MES	5/2/13	ph				

FE Sent For:

<END>

MEMORANDUM

April 23, 2013

TO: Marc Shovers
Legislative Reference Bureau

FROM: John Koskinen
Brad Caruth
Department of Revenue

SUBJECT: Technical Memorandum on Senate Bill 147: Creating an Individual Income Tax Exemption for Military Income Received by Active Duty Members of the U.S. Armed Forces Who Die in a Combat Zone

The Department has the following concerns related to the bill:

The exemption applies for an individual who dies in a combat zone, but would not apply if an individual was seriously injured in a combat zone, flown to a military hospital, and died outside of the combat zone. This could be clarified by using similar language as in sec. 692, IRC, which states "In the case of any individual who dies while in active service as a member of the Armed Forces of the United States, if such death occurred while serving in a combat zone ... or as a result of wounds, disease, or injury incurred while so serving...".

If you have any questions regarding this technical memorandum, please contact Brad Caruth at (608) 261-8984 or bradley.caruth@revenue.wi.gov.

cc: Senator S. Fitzgerald



State of Wisconsin
2013 - 2014 LEGISLATURE



LRBa0343/1

MES:.....

m c jld

RMR

SENATE AMENDMENT,
TO SENATE BILL 147

SOON

1 At the locations indicated, amend the[✓] bill as follows:

2 1. Page 2, line 4: after "dies"[✓] insert "while on active duty if the individual's
3 death occurred while he or she was serving in a combat zone or as a result of wounds,
4 disease, or injury incurred while serving"[✓].

5 (END)