

2013 DRAFTING REQUEST

Assembly Amendment (AA-AB166)

Received: **5/2/2013** Received By: **mshovers**
 Wanted: **As time permits** Same as LRB:
 For: **Mark Born (608) 266-2540** By/Representing: **John**
 May Contact: Drafter: **mshovers**
 Subject: **Tax, Individual - dedct/sbtrct** Addl. Drafters:
 Extra Copies:

Submit via email: **YES**
 Requester's email: **Rep.Born@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>
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FE Sent For:

<END>

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11 MES 5/2/13							

FE Sent For:

<END>

Shovers, Marc

From: Cronin, John
Sent: Friday, April 26, 2013 3:13 PM
To: Shovers, Marc
Subject: Amendment to AB166
Attachments: SB0147.doc

Hi Marc,

Can you please draft an amendment to AB166 that includes a provision for the technical memo that DOR provided? That memo is attached. It was forwarded to me by Sen. Fitzgerald's office and since his version of the bill (SB147) is identical to ours, I'm sure we will be receiving the same memo when the fiscal estimate is returned.

Thanks for your help.

John Cronin
Office of Rep. Mark Born
39th Assembly District

MEMORANDUM

April 23, 2013

TO: Marc Shovers
Legislative Reference Bureau

FROM: John Koskinen
Brad Caruth
Department of Revenue

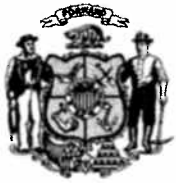
SUBJECT: Technical Memorandum on Senate Bill 147: Creating an Individual Income Tax Exemption for Military Income Received by Active Duty Members of the U.S. Armed Forces Who Die in a Combat Zone

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

20344/1
LRB 0343/1
MES
jld

ASSEMBLY
SENATE AMENDMENT,
TO SENATE BILL 147 166

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)