



WISCONSIN LEGISLATIVE COUNCIL ACT MEMO

2013 Wisconsin Act 19
[2013 Assembly Bill 166]

**Income Tax Exemption for Active
Duty Members of the U.S. Armed
Forces Who Die in a Combat Zone**

2013 Wisconsin Act 19 creates 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, or who die outside of a combat zone, as a result of wounds, disease, or injury incurred while serving in a combat zone. Under the Act, if an individual qualifies for the exemption, any military income received from the federal government by the individual is subtracted from his or her gross income for Wisconsin income tax purposes. The subtraction applies to military income received in the year in which the individual dies, and, if the individual has not filed a return for the year immediately preceding the year in which the individual dies, the subtraction also applies to that prior year.

Effective date: June 29, 2013.

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June 28, 2013

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This memo provides a brief description of the Act. For more detailed information, consult the text of the law and related legislative documents at the Legislature's Web site at: <http://www.legis.wisconsin.gov>.