State of Wisconsin
2015 – 2016 LEGISLATURE

LRB–1219/3
MES:jld:jf

# 2015 SENATE BILL 130

April 20, 2015 – Introduced by Senators MARKLEIN, LASSA, MOULTON, VINEHOUT, WANGGAARD and LEMAHIEU, cosponsored by Representatives NOVAK, JACQUE, T. LARSON, E. BROOKS, RIPP, A. OTT, PETERSEN, THIESFELDT, KNUDSON, MACCO, KNODL, KREMER, BERNIER, QUINN, SUBECK, MURPHY, TRANEL, KLEEFISCH, BORN, PETRYK, VORPAGEL, HORLACHER, KITCHENS and RODRIGUEZ. Referred to Committee on Revenue, Financial Institutions, and Rural Issues.

AN ACT ***to create*** 71.98 (6) of the statutes; **relating to:** adopting federal law as it relates to an income tax deduction for certain educators.

---

***Analysis by the Legislative Reference Bureau***

For taxable years beginning after December 31, 2014, this bill adopts, for state income and franchise tax purposes, a provision of the Internal Revenue Code (IRC) allowing an individual income tax deduction for certain expenses of elementary and secondary school teachers. Currently, this federal law does not apply to taxable years beginning after December 31, 2014.

For further information see the ***state and local*** 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:***

**SECTION 1.** 71.98 (6) of the statutes is created to read:

71.98 **(6)** CERTAIN EXPENSES OF TEACHERS. For taxable years beginning after December 31, 2014, section 62 (a) (2) (D) of the Internal Revenue Code, relating to certain expenses of elementary and secondary school teachers.

**(END)**