

**2015 DRAFTING REQUEST**

**Bill**

Received: **1/12/2015** Received By: **mshovers**  
 Wanted: **As time permits** Same as LRB:  
 For: **Howard Marklein (608) 266-0703** By/Representing: **Cody, @ Rep. Novak's office**  
 May Contact: Drafter: **mshovers**  
 Subject: **Tax, Individual - dedct/sbtrct** Addl. Drafters:  
**Tax, Individual - miscellaneous** Extra Copies:

Submit via email: **YES**  
 Requester's email: **Sen.Marklein@legis.wi.gov**  
 Carbon copy (CC) to:

**Pre Topic:**

No specific pre topic given

**Topic:**

Individual income tax deduction for educational supplies purchased by classroom teachers; adopting certain IRC provisions for Wisconsin

**Instructions:**

Redraft 2013 AB 95 (LRB-0659/1)

**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>
/?	mshovers 1/12/2015	jdyer 1/16/2015	jfrantze 1/16/2015	_____			
/1	mshovers 1/21/2015			_____	srose 1/16/2015		State S&L Tax
/2	mshovers 2/26/2015	jdyer 1/22/2015	rschluet 1/22/2015	_____	sbasford 1/22/2015	sbasford 2/3/2015	State S&L

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/3		jdyer 2/26/2015	jfrantze 2/26/2015	_____	mbarman 2/26/2015	mbarman 2/26/2015	State S&L

FE Sent For:

→ A+  
Intro.

<END>

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/1	mshovers 1/21/2015	<i>13 2/26/15</i> jdyer		_____	srose 1/16/2015		State S&L Tax
/2		jdyer 1/22/2015	rschluet 1/22/2015	_____	sbasford 1/22/2015	sbasford 2/3/2015	State S&L

*13 MES 2/26/15*

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/1	mshovers 1/21/2015			_____	srose 1/16/2015		State S&L Tax
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1/2 MES 1/21/15

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1/?	mshovers	1/16/15	Jd	Jd			
11 MES 1/12/15							

FE Sent For:

<END>



State of Wisconsin  
2013 - 2014 LEGISLATURE

-12/19/11



LRB-0659/1  
MES:jld:rs

↑ keep

2015 **2013 ASSEMBLY BILL 95**

IN  
1/12

OUT  
1/19

D-note

March 26, 2013 - Introduced by Representatives JACQUE, KAUFERT, BALLWEG, BERNIER, BIES, BORN, BROOKS, CZAJA, KAHL, KERKMAN, KLEEFISCH, KNODL, KOLSTE, LEMAHIEU, OHNSTAD, A. OTT, PETRYK, SCHRAA, SPIROS, STONE, THIESFELDT and TRANEL, cosponsored by Senators GUDEX, T. CULLEN, HARSDORF, KEDZIE, LASSA, PETROWSKI and SCHULTZ. Referred to Committee on Ways and Means.

LX

(gen)

1 **AN ACT to create** 71.05 (6) (b) 48. and 71.98 (2) of the statutes; **relating to:**  
2 adopting federal law as it relates to an income tax deduction for certain  
3 educators and creating an individual income tax deduction for educators who  
4 use their own funds to purchase classroom educational supplies. ✓

**Analysis by the Legislative Reference Bureau**

✓ 2014

For taxable years beginning after December 31, ~~2012~~, 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. This federal law does not apply to taxable years beginning after December 31, ~~2011~~. ✓ 2014 ✓

For taxable years beginning after December 31, ~~2012~~, this bill creates an individual income tax deduction for an amount of up to \$250 that is paid by an eligible educator for educational materials or supplies for use in a public school, a private school, a tribal school, or a charter school. ✓ The bill defines "eligible educator" as an individual who is a teacher, instructor, counselor, principal, or aide in a school for at least 900 hours in the taxable year to which the claim relates. ✓ Under the bill, the deduction may not be claimed in any year for which an individual may claim the deduction to which the IRC update in this bill applies. In the past, the federal government has extended this federal deduction upon its expiration. ✓

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.

**ASSEMBLY BILL 95**

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. 71.05 (6) (b) of the statutes is created to read:

71.05 (6) (b). Except as provided in subd. f., for taxable years beginning after December 31, 2012, an amount up to \$250 paid for educational supplies, in the taxable year to which the claim relates, by a claimant who is an eligible educator at a school. In this subdivision, the following terms have the following meanings and the following conditions apply:

a. "Educational supplies" means books, supplies, other than nonathletic supplies for courses of instruction in health or physical education, computer equipment, including related software and services, and other equipment and supplementary materials that are purchased and used by an eligible educator in the classroom.

b. "Eligible educator" means an individual who is a teacher, instructor, counselor, principal, or aide in a school for at least 900 hours in the taxable year to which the claim relates.

c. "School" means a public school, as specified in s. 115.01 (1); a private school, as specified in s. 115.001 (3r); a tribal school; or a charter school, as specified in s. 115.001 (1).

d. "Tribal school" means an institution with an educational program that has as its primary purpose providing education in any grade or grades from kindergarten to 12 and that is controlled by the elected governing body of a federally recognized American Indian tribe or band in Wisconsin or by a tribal educational authority

ASSEMBLY BILL 95

1 established under the laws of a federally recognized American Indian tribe or band  
2 in Wisconsin. ✓

3 e. For a claimant who is a nonresident or part-year ✓ resident of this state,  
4 multiply the amount for which the claimant is eligible under subd. 48. (intro.) by a <sup>9-52</sup>  
5 fraction, the numerator of which is the individual's wages, salary, tips, unearned  
6 income, and net earnings from a trade or business that are taxable by this state and  
7 the denominator of which is the individual's total wages, salary, tips, unearned  
8 income, and net earnings from a trade or business. In this subd. 48. e., for married ✓ <sup>9-52</sup>  
9 persons filing separately ✓ "wages, salary, tips, unearned income, and net earnings  
10 from a trade or business" means the separate wages, salary, tips, unearned income,  
11 and net earnings from a trade or business of each spouse, and for married persons  
12 filing jointly ✓ "wages, salary, tips, unearned income, and net earnings from a trade or  
13 business" means the total wages, salary, tips, unearned income, and net earnings  
14 from a trade or business of both spouses. ✓

15 f. This subdivision ✓ does not apply to any taxable year for which an individual  
16 may claim a deduction under section 62 (a) (2) (D) of the Internal Revenue Code. ✓

17 SECTION 2. 71.98 (8) of the statutes is created to read:  
18 71.98 (8) CERTAIN EXPENSES OF TEACHERS. ✓ For taxable years beginning after  
19 December 31, ~~2012~~ <sup>2014</sup>, section 62 (a) (2) (D) of the Internal Revenue Code, as amended  
20 to December 31, ~~2012~~ <sup>2014</sup>, relating to certain expenses of elementary and secondary  
21 school teachers.

22 (END)

NOTE

**DRAFTER'S NOTE  
FROM THE  
LEGISLATIVE REFERENCE BUREAU**

12/19/12  
LRB-0659/LM  
MES:jld:rs

November 30, 2012 } new date

↑ stays

~~Rep. Jacque~~ Sen. Mark Klein

If this bill is not enacted by the end of July or early August 2013, the dates in the bill will need to be advanced by one year. ✓ 2015

Marc E. Shovers  
Managing Attorney Senior Legislator iv Attorney  
Phone: (608) 266-0129  
E-mail: marc.shovers@legis.wisconsin.gov

**DRAFTER'S NOTE**  
**FROM THE**  
**LEGISLATIVE REFERENCE BUREAU**

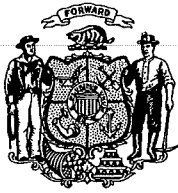
LRB-1219/1dn  
MES:jld:jf

January 16, 2015

Sen. Marklein:

If this bill is not enacted by the end of July or early August 2015, the dates in the bill will need to be advanced by one year.

Marc E. Shovers  
Senior Legislative Attorney  
(608) 266-0129  
marc.shovers@legis.wisconsin.gov



2015 BILL

IN 1/21

WANTED  
1/23

regen

4  
1  
2  
3  
4

AN ACT *to create* 71.05 (6) (b) 52. and 71.98 (6) of the statutes; relating to:  
adopting federal law as it relates to an income tax deduction for certain  
educators and creating an individual income tax deduction for educators who  
use their own funds to purchase classroom educational supplies.

*Currently*  
**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. This federal law does not apply to taxable years beginning after December 31, 2014.

~~For taxable years beginning after December 31, 2014, this bill creates an individual income tax deduction for an amount of up to \$250 that is paid by an eligible educator for educational materials or supplies for use in a public school, a private school, a tribal school, or a charter school. The bill defines "eligible educator" as an individual who is a teacher, instructor, counselor, principal, or aide in a school for at least 900 hours in the taxable year to which the claim relates. Under the bill, the deduction may not be claimed in any year for which an individual may claim the deduction to which the IRC update in this bill applies. In the past, the federal government has extended this federal deduction upon its expiration.~~

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.



**BILL**

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:*

1     ~~SECTION 1. 71.05 (6) (b) 52. of the statutes is created to read:~~

2             ~~71.05 (6) (b) 52. Except as provided in subd. 52. f., for taxable years beginning~~  
3     ~~after December 31, 2014, an amount up to \$250 paid for educational supplies, in the~~  
4     ~~taxable year to which the claim relates, by a claimant who is an eligible educator at~~  
5     ~~a school. In this subdivision, the following terms have the following meanings and~~  
6     ~~the following conditions apply:~~

7             ~~a. “Educational supplies” means books, supplies, other than nonathletic~~  
8     ~~supplies for courses of instruction in health or physical education, computer~~  
9     ~~equipment, including related software and services, and other equipment and~~  
10    ~~supplementary materials that are purchased and used by an eligible educator in the~~  
11    ~~classroom.~~

12            ~~b. “Eligible educator” means an individual who is a teacher, instructor,~~  
13    ~~counselor, principal, or aide in a school for at least 900 hours in the taxable year to~~  
14    ~~which the claim relates.~~

15            ~~c. “School” means a public school, as specified in s. 115.01 (1); a private school,~~  
16    ~~as specified in s. 115.001 (3r); a tribal school; or a charter school, as specified in s.~~  
17    ~~115.001 (1).~~

18            ~~d. “Tribal school” means an institution with an educational program that has~~  
19    ~~as its primary purpose providing education in any grade or grades from kindergarten~~  
20    ~~to 12 and that is controlled by the elected governing body of a federally recognized~~  
21    ~~American Indian tribe or band in Wisconsin or by a tribal educational authority~~

**BILL**

1 established under the laws of a federally recognized American Indian tribe or band  
2 in Wisconsin.

3 e. For a claimant who is a nonresident or part-year resident of this state,  
4 multiply the amount for which the claimant is eligible under subd. 52. (intro.) by a  
5 fraction, the numerator of which is the individual's wages, salary, tips, unearned  
6 income, and net earnings from a trade or business that are taxable by this state and  
7 the denominator of which is the individual's total wages, salary, tips, unearned  
8 income, and net earnings from a trade or business. In this subd. 52. e., for married  
9 persons filing separately "wages, salary, tips, unearned income, and net earnings  
10 from a trade or business" means the separate wages, salary, tips, unearned income,  
11 and net earnings from a trade or business of each spouse, and for married persons  
12 filing jointly "wages, salary, tips, unearned income, and net earnings from a trade or  
13 business" means the total wages, salary, tips, unearned income, and net earnings  
14 from a trade or business of both spouses.

15 f. This subdivision does not apply to any taxable year for which an individual  
16 may claim a deduction under section 62 (a) (2) (D) of the Internal Revenue Code.

17 **SECTION 2.** 71.98 (6) of the statutes is created to read:

18 71.98 (6) CERTAIN EXPENSES OF TEACHERS. For taxable years beginning after  
19 December 31, 2014, section 62 (a) (2) (D) of the Internal Revenue Code, as amended  
20 to December 31, 2014, relating to certain expenses of elementary and secondary  
21 school teachers.

22 (END)

**Basford, Sarah**

---

**From:** Sen.Marklein  
**Sent:** Tuesday, February 03, 2015 10:05 AM  
**To:** LRB.Legal  
**Subject:** Draft Review: LRB -1219/2 Topic: Individual income tax deduction for educational supplies purchased by classroom teachers; adopting certain IRC provisions for Wisconsin

Please Jacket LRB -1219/2 for the SENATE.

**Shovers, Marc**

---

**From:** Potts, Crystal  
**Sent:** Monday, February 23, 2015 1:36 PM  
**To:** Shovers, Marc  
**Cc:** Kvalheim, Kody; Potts, Crystal  
**Subject:** LRB 1219/2

Marc,

I hope you're doing well.

In our review of the jacketed version of LRB 1219/2, we had a question.

Lines 4-5 (pg 1) and Lines 1-2 (pg 2) 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, as amended to December 31, 2014, relating to certain expenses of elementary and secondary school teachers."

Senator Marklein's and Representative Novak's intention is to have this completely tied to federal tax code. For example, if the deduction was completely eliminated on the federal level, it would be eliminated on the state level. If the deduction amount increases or decreases, the state deduction would match the federal deduction. Does this draft do that? I think Senator Marklein's concern exists in the words "as amended to December 31, 2014"... he would not want this to be "stuck" to the deduction as of December 31, 2014. Then in the future, if the federal deduction would change, the state would have to amend statute every time to match the federal deduction.

If the bill does not defer to federal tax code, we would need to send the jackets back for a redraft. I apologize for any inconvenience this may cause.

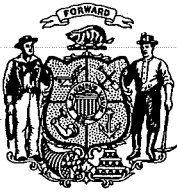
Please let me know if you have any questions about our request.

Thank you,

*Crystal Potts*  
Chief of Staff  
Office of State Senator Howard Marklein  
17<sup>th</sup> Senate District  
608-266-0703  
Crystal.Potts@legis.wi.gov

*7/25: I called Crystal and discussed delegation problem, and possible problem of Fed's not doing what they intend - i.e. federal action led to need for 2015 SB 24 for Sen. Marklein to fix a delegation problem*

*SB 24*



**2015 BILL**

IN 2/26  
WA red 3/2

negot

LX

1 AN ACT *to create* 71.98 (6) of the statutes; **relating to:** adopting federal law as  
2 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:***

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

4 71.98 (6) CERTAIN EXPENSES OF TEACHERS. For taxable years beginning after

5 December 31, 2014, section 62 (a) (2) (D) of the Internal Revenue Code, ~~as amended~~

**BILL**

1 to December 31, 2014, relating to certain expenses of elementary and secondary  
2 school teachers.

3 (END)

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**Shovers, Marc**

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**From:** Potts, Crystal  
**Sent:** Monday, March 02, 2015 12:55 PM  
**To:** Shovers, Marc  
**Subject:** RE: LRB 1219/3

Marc,

I've double-checked this request with Senator Marklein. There was a miscommunication with this request. We can jacket this LRB as is. I apologize for the inconvenience.

If you could please jacket both for the assembly and the senate, it would be much appreciated.

Thanks,

*Crystal Potts*

Chief of Staff  
Office of State Senator Howard Marklein  
17<sup>th</sup> Senate District  
608-266-0703  
Crystal.Potts@legis.wi.gov

---

**From:** Shovers, Marc  
**Sent:** Monday, March 02, 2015 12:47 PM  
**To:** Potts, Crystal  
**Subject:** RE: LRB 1219/3

Hi Crystal:

I have a question about your requested change to the analysis. Is what I've written inaccurate? Has Congress acted to change federal law? As far as I can tell, based on the version of the Internal Revenue Code that I've looked at, this sentence is still accurate. Thanks for your help.

Marc

---

**From:** Potts, Crystal  
**Sent:** Monday, March 02, 2015 12:36 PM  
**To:** Shovers, Marc  
**Cc:** Potts, Crystal; Kvalheim, Kody  
**Subject:** LRB 1219/3

Marc,

Howard has approved this draft, but would prefer that the final sentence in the LRB analysis be eliminated:

"Currently, this federal law does not apply to taxable years beginning after December 31, 2014."

---

After this change, you can send over the jacketing request and we can jacket it for introduction. If you could send a jacketing request for the assembly companion and make the assembly draft mirror the senate draft, that would be great.

Thanks for working with us on this draft!

*Crystal Potts*

Chief of Staff

Office of State Senator Howard Marklein

17<sup>th</sup> Senate District

608-266-0703

[Crystal.Potts@legis.wi.gov](mailto:Crystal.Potts@legis.wi.gov)