



## 2017 ASSEMBLY BILL 890

January 30, 2018 - Introduced by Representatives VRUWINK, SPREITZER and FIELDS.  
Referred to Committee on Ways and Means.

1     **AN ACT** *to create* 71.05 (6) (b) 54. of the statutes; **relating to:** creating an  
2           individual income tax subtract modification for certain low income residents of  
3           rural areas.

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### *Analysis by the Legislative Reference Bureau*

This bill creates a \$500 individual income tax subtract modification for certain low income individuals who live in rural areas, and who own a motor vehicle that is registered in this state that the individual uses for personal transportation. Under the bill, to be eligible for the subtraction, the claimant's family income, defined as the federal adjusted gross income of the claimant and his or her spouse, may not exceed 2.5 times the federal poverty level. Under the bill, only one member of a household may claim the subtraction each year.

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.

For further information see the *state* fiscal estimate, which will be printed as an appendix to this bill.

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*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

4           **SECTION 1.** 71.05 (6) (b) 54. of the statutes is created to read:

