2019 DRAFTING REQUEST

Assembly Amendment (AA-ASA1-AB251)

For: **Legislative Fiscal Bureau**   Drafter: **jkreye**

By: **Sean**   Secondary Drafters:

Date: **6/12/2019**   May Contact:

Same as LRB:

Submit via email: **YES**
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Pre Topic:

No specific pre topic given

Topic:

Iindividual income tax rate adjustments to the lowest and next lowest rates in each bracket

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Instructions:

See attached

Drafting History:

Vers.	Drafted	Reviewed	Submitted	Jacketed	Required
/1	jkreye 6/12/2019	wjackson 6/12/2019	wjackson 6/12/2019	mbarman 6/13/2019	

FE Sent For: **<END>**

Kreye, Joseph

From:	Moran, Sean
Sent:	Wednesday, June 12, 2019 5:34 PM
To:	Kreye, Joseph
Cc:	Olin, Rick; Spika, Dan
Subject:	Amendment to ASA 1 to AB 251

Hi Joe,

We've been asked for an amendment (AA 2?) in addition to the technical amendment you drafted for us earlier (327/1) that would modify the income tax rate reduction in both years of the biennium of ASA 1 to AB 251 to use half of the increased revenue to reduce the bottom rate and half of the revenue to reduce the second rate.

Please let me, Rick, or Dan know if you have any questions -- we'll be here for a bit tonight.

-Sean

Sean P. Moran, Program Supervisor
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ASSEMBLY AMENDMENT ,

TO ASSEMBLY SUBSTITUTE AMENDMENT 1,

TO ASSEMBLY BILL 251

1   At the locations indicated, amend the substitute amendment as follows:

2   √ **1.** Page 3, line 19: delete "2nd" and substitute "1st and 2nd".

3   √ **2.** Page 3, line 20: delete "~~rates~~ rate" and substitute "rates".

4   √ **3.** Page 3, line 23: delete the material beginning with "(a)" and ending with

5   "~~calculated~~" on line 24 and substitute "(a) 1. For purposes of this paragraph, the tax

6   rate reductions shall be calculated".

7   √ **4.** Page 4, line 2: delete "1" and substitute "so that 50 percent of the estimation

8   under par. (a) 1. is used to reduce the 1st individual income tax rate listed in each

9   bracket and the remaining 50 percent is used to reduce the 2nd individual income

10   tax rate listed in each bracket".

11   √ **5.** Page 4, line 5: delete "2nd" and substitute "1st and 2nd".

1   **6.** Page 4, line 5: delete "rate" and substitute "rates".

2   **7.** Page 4, line 8: after "2." insert "For purposes of this paragraph, the tax rate

3 reductions shall be calculated so that 50 percent of the estimation under par. (a) 2.

4 is used to reduce the 1st individual income tax rate listed in each bracket and the

5 remaining 50 percent is used to reduce the 2nd individual income tax rate listed in

6 each bracket.".

7   **(END)**