

Record of Committee Proceedings

Joint Survey Committee on Tax Exemptions

Assembly Bill 56

Relating to: state finances and appropriations, constituting the executive budget act of the 2019 legislature.

By joint committee on Finance, by request of Governor Tony Evers.

February 28, 2019 Referred to Joint Survey Committee on Tax Exemptions

June 18, 2019 **Executive Session Held**

Present: (9) Senator Kooyenga; Representative August; Senators Tiffany and Larson; Representatives Swearingen and Riemer; Public Member Keenan; Public Member Kessler; Secretary Barca.

Absent: (0) None.

Excused: (0) None.

Moved by Senator Kooyenga, seconded by Representative August that **Assembly Bill 56** be recommended for Move that, the Joint Committee on Tax Exemptions finds the following tax exemption provisions of 2019 Assembly Bill 56/Senate Bill 59 are appropriate public policy: • Deduction for Business Expenses for Moving Out-of-State • Limit Real Estate Transfer Fee Exemptions for Transfers Between Related Entities • Medical Care Insurance Deduction for Self-Employed Persons • Exclusion for Interest on Certain WHEFA Bonds & Notes .

Ayes: (9) Senator Kooyenga; Representative August; Senators Tiffany and Larson; Representatives Swearingen and Riemer; Public Member Keenan; Public Member Kessler; Secretary Barca.

Noes: (0) None.

MOVE THAT, THE JOINT COMMITTEE ON TAX EXEMPTIONS FINDS THE FOLLOWING TAX EXEMPTION PROVISIONS OF 2019 ASSEMBLY BILL 56/SENATE BILL 59 ARE APPROPRIATE PUBLIC POLICY: • DEDUCTION FOR BUSINESS EXPENSES FOR MOVING OUT-OF-STATE • LIMIT REAL ESTATE TRANSFER FEE EXEMPTIONS FOR TRANSFERS BETWEEN RELATED ENTITIES •

MEDICAL CARE INSURANCE DEDUCTION FOR
SELF-EMPLOYED PERSONS • EXCLUSION FOR
INTEREST ON CERTAIN WHEFA BONDS & NOTES
RECOMMENDED, Ayes 9, Noes 0

Moved by Senator Kooyenga, seconded by Representative August that **Assembly Bill 56** be recommended for Move that, the Joint Committee on Tax Exemptions finds the remaining tax exemption provisions of 2019 Assembly Bill 56/Senate Bill 59 are not appropriate public policy..

Ayes: (4) Senator Kooyenga; Representative August;
Senator Tiffany; Representative Swearingen.

Noes: (5) Senator Larson; Representative Riemer;
Public Member Keenan; Public Member
Kessler; Secretary Barca.

MOVE THAT, THE JOINT COMMITTEE ON TAX
EXEMPTIONS FINDS THE REMAINING TAX EXEMPTION
PROVISIONS OF 2019 ASSEMBLY BILL 56/SENATE BILL 59
ARE NOT APPROPRIATE PUBLIC POLICY. NOT
RECOMMENDED, Ayes 4, Noes 5

Moved by Secretary Peter Barca, seconded by Elizabeth Kessler that **Assembly Bill 56** be recommended for Move that, the Joint Committee on Tax Exemptions finds the remaining tax exemption provisions of 2019 Assembly Bill 56/Senate Bill 59 are appropriate public policy..

Ayes: (5) Senator Larson; Representative Riemer;
Public Member Keenan; Public Member
Kessler; Secretary Barca.

Noes: (4) Senator Kooyenga; Representative August;
Senator Tiffany; Representative Swearingen.

MOVE THAT, THE JOINT COMMITTEE ON TAX
EXEMPTIONS FINDS THE REMAINING TAX EXEMPTION
PROVISIONS OF 2019 ASSEMBLY BILL 56/SENATE BILL 59
ARE APPROPRIATE PUBLIC POLICY. RECOMMENDED,
Ayes 5, Noes 4

Jason Rostan
Committee Clerk