

CR 82-159

RECEIVED

NOV 17 1982  
8:45 AM  
Advisor of Statutes  
Bureau

CERTIFICATE

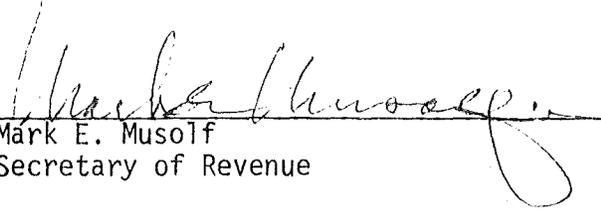
STATE OF WISCONSIN )  
DEPARTMENT OF REVENUE ) SS

TO ALL TO WHOM THESE PRESENTS SHALL COME, GREETINGS:

I, Mark E. Musolf, Secretary of the Department of Revenue and custodian of the official records of said department do hereby certify that the annexed rule relating to indexing the income tax brackets, was duly approved and adopted by this department on November 15, 1982.

I further certify that said copy has been compared by me with the original on file in this department and that the same is a true copy thereof, and of the whole of such original.

IN TESTIMONY WHEREOF, I have hereunto set my hand at 125 South Webster Street in the city of Madison, this fifteenth day of November 1982.

  
\_\_\_\_\_  
Mark E. Musolf  
Secretary of Revenue

1-1-83

ORDER OF THE WISCONSIN DEPARTMENT OF REVENUE  
ADOPTING RULE TAX 2.081(4), "INDEXED INCOME TAX RATE SCHEDULE  
FOR THE 1982 TAXABLE YEAR"

To create Tax 2.081(4) relating to indexing the income tax brackets applicable to individuals, estates and trusts for the 1982 taxable year.

---

Analysis by the Department of Revenue

Under s. 71.09(2), Stats., the Department of Revenue by administrative rule must annually change the dollar amounts of the taxable income in the tax rate schedule applicable to individuals, estates and trusts, based on changes in the U.S. Consumer Price Index. For the 1982 taxable year, the income brackets must be changed to recognize the percentage change between the U.S. Consumer Price Index, all Urban Consumers, U.S. City Average, for the month of June 1981 and the month of June 1982. The annual change is limited by statute to a maximum of 10%.

The Consumer Price Index, all Urban Consumers, U.S. City Average increased from 271.3 for June 1981 to 290.6 for June 1982, a 7.1% increase. Therefore, the dollar amounts of taxable income in the 1982 tax rate schedule have been increased by 7.1%.

---

Pursuant to authority vested in the Department of Revenue by section 71.09(2), Wis. Stats., the Department of Revenue hereby adopts a rule interpreting sections 71.09(1b) and (2), Stats., as follows:

Section Tax 2.081(4) of the Wisconsin administrative code is adopted to read:

Tax 2.081(4) INDEXED INCOME TAX RATE SCHEDULE FOR THE 1982 TAXABLE YEAR. (a) The consumer price index, all urban consumers, U.S. city average increased from 271.3 for June 1981 to 290.6 for June 1982, a 7.1% increase. Therefore, the dollar amounts set forth in sub. (3), shall be increased by 7.1% as required by s. 71.09(2), Stats., for the 1982 taxable year.

(b) The tax to be assessed, levied and collected upon taxable incomes of all persons other than corporations for the 1982 taxable year shall be computed at the following rates:

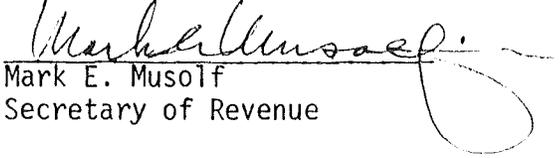
Wisconsin Net Taxable Income

<u>Exceeding</u>	<u>Not Exceeding</u>	<u>Tax Rate</u>
\$ 0	3,900	3.4%
3,900	7,700	5.2%
7,700	11,700	7.0%
11,700	15,500	8.2%
15,500	19,400	8.7%
19,400	25,800	9.1%
25,800	51,600	9.5%
Over 51,600		10.0%

The rule contained in this order shall take effect as provided in s. 227.026(1)(intro.), Stats.

Dated: November 15, 1982

WISCONSIN DEPARTMENT OF REVENUE

By:   
Mark E. Musolf  
Secretary of Revenue