



State of Wisconsin
1999 - 2000 LEGISLATURE

LRBs0065/1
MES:kmg:hmh

**ASSEMBLY SUBSTITUTE AMENDMENT 1,
TO 1999 ASSEMBLY BILL 139**

May 11, 1999 - Offered by Representatives SYKORA, MUSSER, HUNDERTMARK, PETTIS
and PETROWSKI.

1 **AN ACT to create** 71.05 (6) (b) 29. of the statutes; **relating to:** creating an
2 individual income tax exemption for military income received by certain
3 members of the U.S. armed forces.

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

4 **SECTION 1.** 71.05 (6) (b) 29. of the statutes is created to read:

5 71.05 **(6)** (b) 29. Any amount of basic, special or incentive pay income, as those
6 terms are used in 37 USC chapters 3 and 5, received from the federal government
7 by an individual who is on active duty in the U.S. armed forces, as defined in 26 USC
8 7701 (a) (15), who is stationed outside of this state and whose federal adjusted gross
9 income is equal to or less than 185% of the federal poverty line as determined under
10 42 USC 9902 (2).

11 **SECTION 2. Initial applicability.**

1 (1) This act first applies to taxable years beginning on January 1 of the year
2 in which this subsection takes effect, except that if this subsection takes effect after
3 July 31 this act first applies to taxable years beginning on January 1 of the year
4 following the year in which this subsection takes effect.

5

(END)