



State of Wisconsin
2005 - 2006 LEGISLATURE

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**SENATE AMENDMENT 1,
TO 2005 SENATE BILL 140**

April 21, 2005 – Offered by Senator ROESSLER.

1 At the locations indicated, amend the bill as follows:

2 **1.** Page 2, line 6: after “are” insert “from an individual retirement account
3 described under section 408 (a) or 408 (b) of the Internal Revenue Code and are”.

4 **2.** Page 2, line 11: delete lines 11 and 12 and substitute:

5 “(1) This act first applies to a distribution from an individual retirement
6 account that is received in a taxable year beginning on January 1 of the year in which
7 this subsection takes effect, except that if this subsection takes effect after July 31,
8 this act first applies to a distribution from an individual retirement account that is
9 received in a taxable year beginning on January 1 of the year following the year in
10 which this subsection takes effect.”.

11 (END)