



State of Wisconsin
2005 - 2006 LEGISLATURE

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**SENATE AMENDMENT 1,
TO 2005 SENATE BILL 16**

April 5, 2005 – Offered by Senator KANAVAS.

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

2 **1.** Page 1, line 3: before that line insert:

3 **“SECTION 1b.** 72.01 (11m) of the statutes is amended to read:

4 72.01 (11m) “Federal credit” means, for deaths occurring after September 30,
5 2002, and before January 1, 2008, the federal estate tax credit allowed for state death
6 taxes as computed under the federal estate tax law in effect on December 31, 2000,
7 ~~and for deaths occurring after December 31, 2007, the federal estate tax credit~~
8 ~~allowed for state death taxes as computed under the federal estate tax law in effect~~
9 ~~on the day of the decedent’s death.~~

10 **SECTION 1d.** 72.01 (11n) of the statutes is amended to read:

11 72.01 (11n) “Federal estate tax” means, for deaths occurring after September
12 30, 2002, and before January 1, 2008, the federal estate tax as computed under the
13 federal estate tax law in effect on December 31, 2000, ~~and for deaths occurring after~~

1 ~~December 31, 2007, the federal estate tax as computed under the federal estate tax~~
2 ~~law in effect on the day of the decedent's death."~~

3 **2.** Page 1, line 3: delete "**SECTION 1**" and substitute "**SECTION 1m**".

4 **3.** Page 2, line 13: after "2007." insert "The tax imposed under this chapter
5 does not apply to deaths occurring after December 31, 2007."

6 **(END)**