

State of Misconsin 2011 - 2012 LEGISLATURE



January 2011 Special Session

SENATE AMENDMENT 4, TO SENATE SUBSTITUTE AMENDMENT 1, TO SENATE BILL 2

January 20, 2011 - Offered by Senators Jauch, Erpenbach, Taylor, Carpenter, Holperin, C. Larson, S. Coggs, Wirch, Risser, Miller and Lassa.

At the locations indicated, amend the substitute amendment as follows:

- **1.** Page 2, line 9: delete "The following" and substitute "Except as otherwise provided, the following".
- **2.** Page 2, line 13: delete "accounts." and substitute "accounts, except that these provisions do not apply to an individual or a married couple if any of the following applies:".
 - **3.** Page 2, line 13: after that line insert:
- "(a) For a single individual, head of household, or married person who files a separate income tax return, his or her adjusted gross income is more than \$500,000.
- 10 (b) For a married couple who file a joint income tax return, their adjusted gross income is more than \$500,000.".

12

1

2

3

4

5

6

7

8

9