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State of Misconsin 2017 - 2018 LEGISLATURE

LRBa0573/1 MES:wlj

ASSEMBLY AMENDMENT 6, TO ASSEMBLY BILL 242

May 10, 2017 - Offered by Representatives Berceau, Hebl, Pope and Meyers.

- 1 At the locations indicated, amend the bill as follows:
- 2 **1.** Page 1, line 6: after "programs" insert "and for certain individual income tax payers".
 - **2.** Page 1, line 7: before "and requiring" insert "granting rule-making authority,".
 - **3.** Page 8, line 11: after that line insert:
- 7 "Section 15m. 71.03 (9) of the statutes is created to read:
 - 71.03 (9) Substance abuse screening, certain filers. (a) With regard to an individual who is required to file a tax return under sub. (2) (a), if the taxpayer claims on his or her return, or a married couple claims on their joint return, tax credits under this subchapter that total at least \$100,000 for the taxable year to which the claim relates, such a taxpayer must submit with his, her, or their return a controlled substance abuse screening, as described in s. 49.162 (2) (a).

- (b) If, on the basis of the screening results under par. (a), the department determines that there is a reasonable suspicion that the taxpayer is abusing a controlled substance, the department shall require the taxpayer to undergo a test for the use of a controlled substance. If the taxpayer refuses to submit to a test for controlled substances, he or she may not claim the credits on his or her return until the taxpayer complies with the requirement to undergo a test for the use of controlled substances.
- (c) The department shall work with the department of children and families to develop a procedure to administer the controlled substance abuse screening and test for controlled substances, and the department may promulgate rules to ensure compliance with this subsection.".

4. Page 9, line 11: after that line insert:

"(2m) The treatment of section 71.03 (9) of the statutes first applies to individual income tax returns that are filed for taxable years beginning on January 1, 2017.".

(END)