



## WISCONSIN LEGISLATIVE COUNCIL ACT MEMO

**2009 Wisconsin Act 359**  
[2009 Senate Bill 608]

**Wisconsin-Minnesota Tax  
Reciprocity Study**

2009 Wisconsin Act 359 requires the Department of Revenue (DOR), in conjunction with the Minnesota Department of Revenue, to conduct a study to determine at least all of the following:

- The number of residents of each state who earn income from personal services in the other state.
- The total amount of income earned in each state by the taxpayers in Minnesota and Wisconsin who earn income from personal services in the other state.
- The amount of tax revenue that would be foregone by each state if an income tax reciprocity arrangement were resumed between the two states under which the taxpayers were required to pay income taxes on such income only in their state of residence.

The study must be conducted as soon as practicable, using information obtained from each state's 2010 income tax returns, and from any other source of information the departments determine is necessary to complete the study.

The DOR must submit a report to the Legislature, Joint Committee on Finance, the Governor, and the Governor and Legislature of Minnesota, not later than December 31, 2011.

**Effective date:** May 28, 2010

**Prepared by:** Laura Rose, Deputy Director

June 1, 2010

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This memo provides a brief description of the Act. For more detailed information, consult the text of the law and related legislative documents at the Legislature's Web site at: <http://www.legis.state.wi.us/>.