



1999 ASSEMBLY BILL 352

May 17, 1999 - Introduced by Representatives SERATTI, ALBERS, BLACK, BRANDEMUEHL, DUFF, GRONEMUS, GROTHMAN, GUNDRUM, HASENOHRL, KLUSMAN, KREIBICH, LADWIG, F. LASEE, MUSSER, OLSEN, OWENS, PETTIS, PLOUFF, POCAN, POWERS, RYBA, SPILLNER, TURNER and SKINDRUD, cosponsored by Senators WIRCH, BRESKE, CLAUSING, DARLING, DRZEWIECKI, SCHULTZ and ZIEN. Referred to Committee on Veterans and Military Affairs.

1 **AN ACT to create** 71.05 (6) (b) 29. of the statutes; **relating to:** creating an
2 individual income tax exemption for military income received by certain
3 members of the U.S. armed forces.

Analysis by the Legislative Reference Bureau

This bill exempts from taxation all military income received from the federal government by an individual who is on active duty in the U.S. military and who is stationed outside of the United States.

This bill will be referred to the joint survey committee on tax exemptions for a detailed analysis, which will be printed as an appendix to this bill.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

4 **SECTION 1.** 71.05 (6) (b) 29. of the statutes is created to read:
5 71.05 (6) (b) 29. Any amount of basic, special or incentive pay income, as those
6 terms are used in 37 USC chapters 3 and 5, received from the federal government

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SECTION 1

1 by an individual who is on active duty in the U.S. armed forces, as defined in 26 USC
2 7701 (a) 15., and who is stationed outside of the United States.

3 **SECTION 2. Initial applicability.**

4 (1) This act first applies to taxable years beginning on January 1 of the year
5 in which this subsection takes effect, except that if this subsection takes effect after
6 July 31, this act first applies to taxable years beginning on January 1 of the year
7 following the year in which this subsection takes effect.

8 (END)