



## 2007 ASSEMBLY BILL 583

November 27, 2007 - Introduced by Representatives HIXSON, FIELDS, ALBERS, TOWNSEND, TURNER and A. WILLIAMS. Referred to Committee on Ways and Means.

1     **AN ACT to create** 71.05 (6) (b) 39. of the statutes; **relating to:** creating an  
2           individual income tax deduction for amounts paid for certain energy assistance  
3           fees.

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### *Analysis by the Legislative Reference Bureau*

Under current law, electric utilities, retail electric cooperatives, and municipal utilities are required to charge their customers a monthly low-income assistance fee. Current law also requires an electric utility to show the low-income assistance fee as a separate line in a customer's bill. The fees that are collected are used to provide energy assistance to low-income persons.

Under this bill, an individual may claim an income tax deduction for any such fees that the individual pays in the year to which his or her claim relates.

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

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

4           **SECTION 1.** 71.05 (6) (b) 39. of the statutes is created to read:  
5           71.05 (6) (b) 39. Any amount of a low-income assistance fee paid by an  
6           individual that is charged such a fee by an electric utility, retail electric cooperative,

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1 or municipal utility under s. 16.957 (4) (a) or (5) (a), in the taxable year to which the  
2 claim relates.

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)