



State of Wisconsin  
2021 - 2022 LEGISLATURE

LRB-4574/P1  
MIM:amn

**PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION**

1     **AN ACT** *to renumber* 40.86 (1), 40.86 (2), 40.86 (3) and 40.86 (4); and *to create*  
2             40.86 (1) (intro.) of the statutes; **relating to:** employee-funded reimbursement  
3             accounts (suggested as remedial legislation by the Department of Employee  
4             Trust Funds).

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***Analysis by the Legislative Reference Bureau***

Under current law, the Employee Trust Funds Board contracts with employee-funded reimbursement account plan providers to provide accounts to be used by state agencies. Employee-funded reimbursement accounts are governed by provisions of the Internal Revenue Code. This bill aligns the statutory language with the language in the IRC.

For further information, see the NOTES provided by the Law Revision Committee of the Joint Legislative Council.

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

LAW REVISION COMMITTEE PREFATORY NOTE: This bill is a remedial legislation proposal, requested by the Department of Employee Trust Funds and introduced by the Law Revision Committee under s. 13.83 (1) (c) 4. and 5., stats. After careful consideration of the various provisions of the bill, the Law Revision Committee has determined that this bill makes minor substantive changes in the statutes, and that these changes are desirable as a matter of public policy.

