

State of Wisconsin



2009 Senate Bill 608

Date of enactment: **May 13, 2010**
Date of publication*: **May 27, 2010**

2009 WISCONSIN ACT 359

AN ACT relating to: requiring the Department of Revenue to study income tax reciprocity with the state of Minnesota.

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

SECTION 1. Nonstatutory provisions.

(1) DEPARTMENT OF REVENUE STUDY. (a) The department of revenue, in conjunction with the Minnesota department of revenue, shall conduct a study to determine at least all of the following:

1. The number of residents of each state who earn income from personal services in the other state.
2. The total amount of income earned in each state by the taxpayers described in subd. 1.
3. The amount of tax revenue that would be foregone by each state if an income tax reciprocity arrangement

were resumed between the 2 states under which the taxpayers were required to pay income taxes on such income only in their state of residence.

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

(c) No later than December 31, 2011, the department of revenue shall submit a report containing the results of the study to the legislature under section 13.172 (2) of the statutes, the joint committee on finance, the governor, and the governor and legislature of Minnesota.

* Section 991.11, WISCONSIN STATUTES 2007-08 : Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication as designated" by the secretary of state [the date of publication may not be more than 10 working days after the date of enactment].