



## 2001 ASSEMBLY BILL 389

May 14, 2001 - Introduced by Representatives LOEFFELHOLZ, PETROWSKI, MUSSER, LEIBHAM, STARZYK, HUEBSCH, SUDER, PETTIS, GUNDRUM, WADE, JENSEN, LIPPERT, WALKER, TURNER, AINSWORTH, KRAWCZYK, SKINDRUD, D. MEYER, VRAKAS, NASS, KEDZIE, LADWIG, HOVEN, FREESE, J. FITZGERALD, SYKORA, BOYLE, GRONEMUS, SCHNEIDER, RYBA, STONE, ALBERS, PLOUFF, LASSA, OWENS, GARD, TOWNSEND, OTT, RHOADES, HUNDERTMARK, JOHNSRUD, RILEY, HAHN, SERATTI, FRISKE and McCORMICK, cosponsored by Senators DARLING, ROESSLER, LAZICH, HARSDFORF and SCHULTZ. Referred to Committee on Veterans and Military Affairs. Referred to Joint survey committee on Tax Exemptions.

1     **AN ACT** *to create* 71.05 (1) (am) of the statutes; **relating to:** exempting from  
2     income taxation all military pension payments.

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### *Analysis by the Legislative Reference Bureau*

Under current law, the pension benefits of certain public employees are exempt from state taxation. The pensions that are exempt include payments received from the U.S. civil service retirement system, the U.S. military employee retirement system, the Milwaukee city and county retirement systems, the police officer's annuity and benefit fund of Milwaukee, the Milwaukee public school teachers' retirement fund, the Wisconsin state teachers' retirement fund, and the sheriff's annuity and benefit fund of Milwaukee County. For all of these pension plans, the exemption applies only to persons who were members of or retired from the plans as of December 31, 1963.

This bill exempts from taxation all payments received from the U.S. military employee retirement system, to the extent that such payments are not currently exempt.

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* 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:***

