

Assembly Hearing Slip

(Please print plainly)

Date: _____
Bill No. _____
Or Subject SB 49
Roger Breske
(Name)
18 South
(Street Address or Route Number)
The Capitol
(City & Zip Code)
(Representing)

- Speaking in favor:
- Speaking against:
- Registering in favor:
- Registering against:
- Speaking for information only; Neither for nor against:

Please return this slip to a messenger promptly.

Assembly Sergeant at Arms:
Room 411 West
State Capitol
Madison, WI 53702

Assembly Hearing Slip

(Please print plainly)

Date: 9/1
Bill No. AB 393, AB 402
Or Subject SB 49
Tom Ourada
(Name)
New York Herald
(Street Address or Route Number)
(City & Zip Code)
(Representing)

- Speaking in favor:
- Speaking against:
- Registering in favor:
- Registering against:
- Speaking for information only; Neither for nor against:

Please return this slip to a messenger promptly.

Assembly Sergeant at Arms:
Room 411 West
State Capitol
Madison, WI 53702

Assembly Committee on Ways and Means

DATE _____

Moved by Mey Seconded by Gract

AB _____ SB 49 Clearinghouse Rule _____

AJR _____ SJR _____

A _____ SR _____ Other _____

A/S Amdt _____

A/S Amdt _____ to A/S Amdt _____

A/S Sub Amdt _____

A/S Amdt _____ to A/S Sub Amdt _____

A/S Amdt _____ to A/S Amdt _____ to A/S Sub Amdt _____

Be recommended for:

Passage

Introduction

Adoption

Rejection

Indefinite Postponement

Tabling

Concurrence

Nonconcurrency

	Committee Member	Aye	No	Absent	Not voting
1.	Rep. Mickey Lehman, chair	1			
2.	Rep. Tom Sykora, vice-chair	2			
3.	Rep. Bob Goetsch	3			
4.	Rep. Mike Huebsch	4			
5.	Rep. Frank Lasee	5			
6.	Rep. John Ainsworth	6			
7.	Rep. Suzanne Jeskewitz	7			
8.	Rep. Carol Owens			1	
9.	Rep. Joan Spillner	8			
10.	Rep. Wayne Wood	9			
11.	Rep. John La Fave	10			
12.	Rep. Lee Meyerhofer	11			
13.	Rep. Johnie Morris-Tatum	12			
14.	Rep. Jeffrey Plale	13			
15.	Rep. Bob Turner	14			
16.	Rep. Bob Ziegelbauer	15			
	Totals				

MOTION CARRIED

MOTION FAILED

1999 - 2000 LEGISLATURE

1999 SENATE BILL 49 


February 18, 1999 - Introduced by Senators Breske, Baumgart, Darling, Drzewiecki, A. Lasee, Roessler and Farrow, cosponsored by Representatives Kaufert, Ryba, Skindrud, Turner, Gronemus, Bock, Pettis, F. Lasee, Sykora, Ziegelbauer, Hasenohrl, Wasserman, Morris-Tatum, Plale, Williams, Lassa, Reynolds, Staskunas, Petrowski, Gunderson and Huber. Referred to Committee on Economic Development, Housing and Government Operations.

Pg1Ln1 **An Act** to amend 71.03 (2) (a) 1. of the statutes; relating to: the individual
Pg1Ln2 income tax filing threshold for certain married persons.


Analysis by the Legislative Reference Bureau

SB49 

Under current law, most individuals who are domiciled in this state during the entire taxable year are required to file an income tax return, depending on their gross income, age and filing status. If a person's gross income is at or above a certain threshold amount, he or she is required to file an income tax return.

SB49 

The different threshold amounts that necessitate filing a tax return under current law follow: \$5,200 if the individual is single and under 65 years old; \$5,700 if the individual is single and 65 years old or older; \$7,040 if the individual files as a head of household; \$7,200 if married and filing jointly, and both spouses are under 65 years old; \$7,700 if one spouse is at least 65 years old; \$8,200 if both spouses are at least 65 years old; and \$3,420 if married and filing separately.


SB49 

This bill changes current law for married couples filing jointly, both spouses at least 65 years old, by adopting the threshold amount that exists under the Internal Revenue Code (IRC). The threshold amounts under the IRC are the sum of the personal exemption, standard deduction and additional standard deduction, if any. For filing a 1998 return, the threshold amount for a married couple filing jointly, both spouses at least 65 years old, is \$14,200.

For further information see the state 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:

SB49, s. 1 

Pg2Ln1

Section 1. 71.03 (2) (a) 1. of the statutes is amended to read:

SB49, s. 1 - continued 

Pg2Ln2

Pg2Ln3

Pg2Ln4

Pg2Ln5

Pg2Ln6

Pg2Ln7

Pg2Ln8

Pg2Ln9

Pg2Ln10

Pg2Ln11

Pg2Ln12


Pg2Ln13

Pg2Ln14

Pg2Ln15

Pg2Ln16

71.03 (2) (a) 1. Every ~~natural person~~ single individual domiciled in this state during the entire taxable year having gross income of \$5,200 or more if under 65 years of age, or \$5,700 or more if 65 years of age or over, or \$7,040 or more if the ~~natural person~~ individual files as a head of household, and every married person who files jointly and is domiciled in this state during the entire taxable year having gross income during the year when the joint gross income of the married person and his or her spouse is \$7,200 or more if both are under 65 years of age; \$7,700 or more if one spouse is under 65 years of age and the other spouse is 65 years of age or over; or ~~\$8,200 or more~~ gross income that equals or exceeds the threshold amount established under 26 USC 6012 (a) (1) (A) for such persons if both are 65 years of age or over; and every married person who files separately and is domiciled in this state during the entire taxable year and has gross income of \$3,420 or more. The department of revenue shall annually adjust the dollar amounts of the filing requirements so as to reflect changes in the standard deduction, the rates under s. 71.06 or the exemption under s. 71.07 (8) (a).

SB49, s. 2 

Pg2Ln17

Section 2. Initial applicability.

SB49, s. 2 - continued 

Pg2Ln18

Pg2Ln19

Pg3Ln1

Pg3Ln2

Pg3Ln3

(1) This act first applies to taxable years beginning on January 1 of the year in which this subsection takes effect, except that if this subsection takes effect on or after August 1, this act first applies to taxable years beginning on January 1 of the year following the year in which this subsection takes effect.

(End)

Ways & Means Committee
Preliminary Report on Referred Legislation
May 25, 1999

Bill: **SB 49**

Author: **Breske-Kaufert**

Date Referred: **05-24-1999**

Public Hearing:

Executive Session:

Relating Clause: the individual income tax filing threshold for certain married persons.

Comments from Department of Revenue-

Comments from the Author-

Author's reasoning for introducing legislation:

Bring WI tax code in line with IRC - *Those w/no tax liability do not need to file returns*

Author's intent:

To bring WI tax code in line with the IRC in regards to the income tax filing threshold for couples over 65 filing jointly (\$8,200 to \$14,200).

Does the Author want the legislation moved forward?

Yes No

If no, do we have this in writing?

Yes No

Is the legislation in its final form?

Yes No

If major changes are required, the author shall prepare and introduce the necessary amendments.

Comments from potentially affected parties-
