



State of Wisconsin  
2001 - 2002 LEGISLATURE

January 2002 Special Session

LRBb2563/1  
MES:jld:hmh

**ASSEMBLY AMENDMENT 29,  
TO ASSEMBLY SUBSTITUTE AMENDMENT 1,  
TO ASSEMBLY BILL 1**

March 14, 2002 – Offered by Representative BOYLE.

1 At the locations indicated, amend the substitute amendment as follows:

2 **1.** Page 66, line 15: after that line insert:

3 **“SECTION 170n.** 71.06 (1m) (intro.) of the statutes is amended to read:

4 71.06 **(1m)** FIDUCIARIES, SINGLE INDIVIDUALS AND HEADS OF HOUSEHOLDS; 1997 TO  
5 1999 AND AFTER 2001. (intro.) The tax to be assessed, levied and collected upon the  
6 taxable incomes of all fiduciaries, except fiduciaries of nuclear decommissioning  
7 trust or reserve funds, and single individuals and heads of households shall be  
8 computed at the following rates for taxable years beginning after  
9 December 31, 1997, and before January 1, 2000, and for taxable years beginning  
10 after December 31, 2001:

11 **SECTION 170nb.** 71.06 (1p) (intro.) of the statutes is amended to read:

1           71.06 (1p) FIDUCIARIES, SINGLE INDIVIDUALS AND HEADS OF HOUSEHOLDS; ~~AFTER 2000~~  
2           2001. (intro.) The tax to be assessed, levied and collected upon the taxable incomes  
3           of all fiduciaries, except fiduciaries of nuclear decommissioning trust or reserve  
4           funds, and single individuals and heads of households shall be computed at the  
5           following rates for taxable years beginning after December 31, 2000, and before  
6           January 1, 2002:

7           **SECTION 170nc.** 71.06 (2) (c) (intro.) of the statutes is amended to read:

8           71.06 (2) (c) (intro.) For joint returns, for taxable years beginning after  
9           December 31, 1997, and before January 1, 2000, and for taxable years beginning  
10          after December 31, 2001:

11          **SECTION 170nd.** 71.06 (2) (d) (intro.) of the statutes is amended to read:

12          71.06 (2) (d) (intro.) For married persons filing separately, for taxable years  
13          beginning after December 31, 1997, and before January 1, 2000, and for taxable  
14          years beginning after December 31, 2001:

15          **SECTION 170nf.** 71.06 (2) (g) (intro.) of the statutes is amended to read:

16          71.06 (2) (g) (intro.) For joint returns, for taxable years beginning after  
17          December 31, 2000, and before January 1, 2002:

18          **SECTION 170ng.** 71.06 (2) (h) (intro.) of the statutes is amended to read:

19          71.06 (2) (h) (intro.) For married persons filing separately, for taxable years  
20          beginning after December 31, 2000, and before January 1, 2002:

21          **SECTION 170nh.** 71.06 (2e) of the statutes, as affected by 2001 Wisconsin Act  
22          16, is amended to read:

23          71.06 (2e) BRACKET INDEXING. For taxable years beginning after  
24          December 31, 1998, and before January 1, 2000, and for taxable years beginning  
25          after December 31, 2001, the maximum dollar amount in each tax bracket, and the

1 corresponding minimum dollar amount in the next bracket, under subs. (1m) and (2)  
2 (c) and (d), and for taxable years beginning after December 31, 1999, and before  
3 January 1, 2002, the maximum dollar amount in each tax bracket, and the  
4 corresponding minimum dollar amount in the next bracket, under subs. (1n), (1p),  
5 and (2) (e), (f), (g), and (h), shall be increased each year by a percentage equal to the  
6 percentage change between the U.S. consumer price index for all urban consumers,  
7 U.S. city average, for the month of August of the previous year and the U.S. consumer  
8 price index for all urban consumers, U.S. city average, for the month of August 1997,  
9 as determined by the federal department of labor, except that for taxable years  
10 beginning after December 31, 2000, and before January 1, 2002, the dollar amount  
11 in the top bracket under subs. (1p) (c) and (d), (2) (g) 3. and 4. and (h) 3. and 4. shall  
12 be increased by a percentage equal to the percentage change between the U.S.  
13 consumer price index for all urban consumers, U.S. city average, for the month of  
14 August of the previous year and the U.S. consumer price index for all urban  
15 consumers, U.S. city average, for the month of August 1999, as determined by the  
16 federal department of labor. Each amount that is revised under this subsection shall  
17 be rounded to the nearest multiple of \$10 if the revised amount is not a multiple of  
18 \$10 or, if the revised amount is a multiple of \$5, such an amount shall be increased  
19 to the next higher multiple of \$10. The department of revenue shall annually adjust  
20 the changes in dollar amounts required under this subsection and incorporate the  
21 changes into the income tax forms and instructions.

22 **SECTION 170ni.** 71.06 (2s) (b) of the statutes is amended to read:

23 71.06 (2s) (b) For taxable years beginning after December 31, 1997, and before  
24 January 1, 2000, and for taxable years beginning after December 31, 2001, with  
25 respect to nonresident individuals, including individuals changing their domicile

1 into or from this state, the tax brackets under subs. (1m) and (2) (c) and (d) shall be  
2 multiplied by a fraction, the numerator of which is Wisconsin adjusted gross income  
3 and the denominator of which is federal adjusted gross income. In this paragraph,  
4 for married persons filing separately “adjusted gross income” means the separate  
5 adjusted gross income of each spouse, and for married persons filing jointly “adjusted  
6 gross income” means the total adjusted gross income of both spouses. If an individual  
7 and that individual’s spouse are not both domiciled in this state during the entire  
8 taxable year, the tax brackets under subs. (1m) and (2) (c) and (d) on a joint return  
9 shall be multiplied by a fraction, the numerator of which is their joint Wisconsin  
10 adjusted gross income and the denominator of which is their joint federal adjusted  
11 gross income.

12 **SECTION 170nj.** 71.06 (2s) (d) of the statutes is amended to read:

13 71.06 (2s) (d) For taxable years beginning after December 31, 2000, and before  
14 January 1, 2002, with respect to nonresident individuals, including individuals  
15 changing their domicile into or from this state, the tax brackets under subs. (1p) and  
16 (2) (g) and (h) shall be multiplied by a fraction, the numerator of which is Wisconsin  
17 adjusted gross income and the denominator of which is federal adjusted gross  
18 income. In this paragraph, for married persons filing separately “adjusted gross  
19 income” means the separate adjusted gross income of each spouse, and for married  
20 persons filing jointly “adjusted gross income” means the total adjusted gross income  
21 of both spouses. If an individual and that individual’s spouse are not both domiciled  
22 in this state during the entire taxable year, the tax brackets under subs. (1p) and (2)  
23 (g) and (h) on a joint return shall be multiplied by a fraction, the numerator of which

1 is their joint Wisconsin adjusted gross income and the denominator of which is their  
2 joint federal adjusted gross income.”.

3 (END)