



State of Wisconsin  
2001 - 2002 LEGISLATURE

LRBb1471/1  
MES:jld:kjf

**ASSEMBLY AMENDMENT 33,  
TO ASSEMBLY SUBSTITUTE AMENDMENT 1,  
TO 2001 SENATE BILL 55**

June 29, 2001 - Offered by Representative WASSERMAN.

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

2 **1.** Page 728, line 23: after that line insert:

3 **“SECTION 2143m.** 71.05 (6) (b) 34. of the statutes is created to read:

4 71.05 (6) (b) 34. a. Subject to subd. 34. c., for a single individual or for a married  
5 individual who files a separate return, the first \$15,000 of the individual’s federal  
6 adjusted gross income.

7 b. Subject to subd. 34. c., for a married couple that files a joint return, the first  
8 \$30,000 of the married couple’s federal adjusted gross income.

9 c. For an individual, or married couple, to whom subd. 34. a. or b. applies and  
10 who is a nonresident or part-year resident of this state, multiply the applicable  
11 amount under subd. 34. a. or b. by a fraction the numerator of which is the  
12 individual’s or married couple’s wages, salary, tips, unearned income, and net

1 earnings from a trade or business that are taxable by this state and the denominator  
2 of which is the individual's total wages, salary, tips, unearned income, and net  
3 earnings from a trade or business. In this subd. 34. c., for married persons filing  
4 separately "wages, salary, tips, unearned income, and net earnings from a trade or  
5 business" means the separate wages, salary, tips, unearned income, and net earnings  
6 from a trade or business of each spouse, and for married persons filing jointly "wages,  
7 salary, tips, unearned income, and net earnings from a trade or business" means the  
8 total wages, salary, tips, unearned income, and net earnings from a trade or business  
9 of both spouses."

10 **2.** Page 1403, line 15: after that line insert:

11 "(4ae) EXEMPT CERTAIN AMOUNTS OF INCOME FROM TAXATION. The treatment of  
12 section 71.05 (6) (b) 34. of the statutes first applies to taxable years beginning on  
13 January 1, 2003."

14 (END)