

 $\mathbf{2}$

3

4

5

6

7

8

9

State of Misconsin 2017 - 2018 LEGISLATURE

LRBa2004/1 MES:klm

ASSEMBLY AMENDMENT 1, TO ASSEMBLY BILL 910

February 9, 2018 - Offered by Representatives Kooyenga and Vruwink.

1 At the locations indicated, amend the bill as follows:

1. Page 4, line 9: after that line insert:

"Section 6e. 71.98 (11) of the statutes is created to read:

71.98 (11) ROLLOVER AMOUNTS, AIRLINE CARRIER BANKRUPTCY. For taxable years beginning after December 31, 2012, section 1106 of P.L. 112–95, as amended by P.L. 113–243 and section 307 of Division Q of P.L. 114–113 as it relates to the treatment of distributions to qualified airline employees that are rolled over into an individual retirement account, due to airline carrier bankruptcy. This provision does not apply to federal provisions relating to extensions of time to file amended federal returns.".

10 (END)