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2003 ASSEMBLY BILL 764

January 27, 2004 – Introduced by Representatives Hubler, Boyle, Sherman, Ainsworth, Hahn, Loeffelholz, Kreibich, Freese, Musser, Gronemus, Gunderson and Bies, cosponsored by Senators Robson, Schultz, Hansen and Leibham. Referred to Committee on Ways and Means. Referred to Joint Survey Committee on Tax Exemptions.

- AN ACT to create 71.05 (6) (b) 34. of the statutes; relating to: exempting from
- 2 taxation certain income received by a volunteer firefighter.

Analysis by the Legislative Reference Bureau

For taxable years beginning after December 31, 2003, this bill exempts from taxation all income received by a volunteer firefighter to the extent that the income relates to the individual's service as a volunteer firefighter.

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.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

- **Section 1.** 71.05 (6) (b) 34. of the statutes is created to read:
- 71.05 **(6)** (b) 34. For taxable years beginning after December 31, 2003, any amount of income received by a volunteer firefighter to the extent that the income is compensation that relates to the individual's service as a volunteer firefighter.

7 (END)