



## 2005 ASSEMBLY BILL 380

April 27, 2005 - Introduced by Representatives MUSSER, BOYLE, PETTIS, TOWNS, HAHN, KERKMAN, JENSEN, CULLEN, KRAWCZYK, OWENS, NASS, BIES, BALLWEG, FREESE, GUNDRUM, PETROWSKI, HINES, DAVIS, McCORMICK, ALBERS, SUDER, HUNDERTMARK, GUNDERSON, VAN ROY, MOULTON and MOLEPSKE, cosponsored by Senators ROESSLER, LEIBHAM, BRESKE, DARLING, LASSA and GROTHMAN. Referred to Committee on Military Affairs. Referred to Joint Survey Committee on Tax Exemptions.

1     **AN ACT** *to amend* 71.05 (6) (b) 34. of the statutes; **relating to:** the individual  
2           income tax exemption for pay received from the federal government by  
3           members of a reserve component of the armed forces who serve on active duty.

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### *Analysis by the Legislative Reference Bureau*

Under current law, there is an individual income tax exemption for pay received from the federal government by a member of a reserve component of the armed forces who is called to active duty. The exemption applies to any amounts of military pay that are paid to the person and that relate to the period of time during which the person is on active duty.

This bill changes current law to clarify the armed forces members to which the exemption applies, and expands the exemption to apply to armed forces members who participate in other specified missions.

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.

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

4           **SECTION 1.** 71.05 (6) (b) 34. of the statutes is amended to read:

