

# **Notice Of Submittal Of Proposed Rules To Wisconsin Legislative Council Rules Clearinghouse**

## ***Revenue***

### **Rule Submittal Date**

On March 28, 2022, the Wisconsin Department of Revenue submitted a proposed rule to the Wisconsin Legislative Council Rules Clearinghouse.

The scope statement for this rule, SS 082-21, was approved by the Governor on September 16, 2021, published in Register No. 789A3 on September 20, 2021, and approved by the Secretary of Revenue on December 2, 2021.

### **Analysis**

A new subtraction is available for active duty military pay, as adopted in 2021 Wisconsin Act 58. Due to differing definitions of active duty in the US Code, the rule proposes to establish a definition of active duty. The proposed rule also provides guidance as to what type of military pay is nontaxable income in Wisconsin because it is received while on active duty.

### **Agency Procedure for Promulgation**

A public hearing on the proposed rule is required and will be scheduled.

The Office of the Secretary is primarily responsible for the promulgation of the proposed rule.

### **Contact Information**

If you have questions, please contact:

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