



State of Wisconsin
2021 - 2022 LEGISLATURE

LRB-0348/1
JK:cdc&klm

2021 SENATE BILL 12

January 21, 2021 - Introduced by Senators JACQUE, L. TAYLOR, KOOYENGA and NASS, cosponsored by Representatives RAMTHUN, VANDERMEER, BORN, BROOKS, CALLAHAN, DITTRICH, EDMING, HORLACHER, KURTZ, MILROY, MURSAU, ROZAR, SPIROS, THIESFELDT, TRANEL and ZIMMERMAN. Referred to Committee on Veterans and Military Affairs and Constitution and Federalism.

1 **AN ACT** *to amend* 71.07 (6m) (c) 4.; and *to create* 71.05 (6) (b) 34m. of the
2 statutes; **relating to:** broadening the applicability of an individual income tax
3 subtraction for certain reserve components of the armed forces and national
4 guard.

Analysis by the Legislative Reference Bureau

Under current law, members of a reserve component of the U.S. armed forces who are called into active federal service or special state service may subtract from federal adjusted gross income any amount of military pay they receive that is paid while the member is on active duty. Eligibility to claim the subtraction is dependent on the members being activated under specified sections of the U.S. Code.

This bill expands current law by making members of a reserve component of the U.S. armed forces or national guard eligible to claim the subtraction if they are activated by the secretary of a military department under an additional section of the U.S. Code that relates to orders to active duty for preplanned missions in support of the combatant commands.

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the bill.

