



State of Wisconsin
2019 - 2020 LEGISLATURE

LRB-4105/1
MES:amn&wlj

2019 BILL

1 **AN ACT to repeal** 71.07 (9e) (a), 71.07 (9e) (ac), 71.07 (9e) (ad), 71.07 (9e) (af),
2 71.07 (9e) (ah), 71.07 (9e) (ap) and 71.07 (9e) (at); and **to amend** 71.07 (9e) (aj)
3 (intro.) and 71.07 (9e) (g) 2. of the statutes; **relating to:** repealing obsolete
4 statutory references (suggested as remedial legislation by the Department of
5 Revenue).

Analysis by the Legislative Reference Bureau

This bill repeals a number of obsolete statutes and obsolete references to the Internal Revenue Code.

For further information, see the NOTES provided by the Law Revision Committee of the Joint Legislative Council.

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

LAW REVISION COMMITTEE PREFATORY NOTE: This bill is a remedial legislation proposal, requested by the Department of Revenue and introduced by the Law Revision Committee under s. 13.83 (1) (c) 4. and 5., stats. After careful consideration of the various provisions of the bill, the Law Revision Committee has determined that this bill makes minor substantive changes in the statutes, and that these changes are desirable as a matter of public policy.

BILL

1 **SECTION 1.** 71.07 (9e) (a) of the statutes is repealed.

NOTE: SECTIONS 1 to 5, 7, and 8 repeal statutes that are obsolete because they apply to taxable years that begin before January 1, 1994, 1995, 1996, or 2011.

2 **SECTION 2.** 71.07 (9e) (ac) of the statutes is repealed.

3 **SECTION 3.** 71.07 (9e) (ad) of the statutes is repealed.

4 **SECTION 4.** 71.07 (9e) (af) of the statutes is repealed.

5 **SECTION 5.** 71.07 (9e) (ah) of the statutes is repealed.

6 **SECTION 6.** 71.07 (9e) (aj) (intro.) of the statutes is amended to read:

7 71.07 **(9e)** (aj) (intro.) For taxable years beginning after December 31, 2010, an
8 individual may credit against the tax imposed under s. 71.02 an amount equal to one
9 of the following percentages of the federal basic earned income credit for which the
10 person is eligible for the taxable year under section 32 (b) (1) (A) to (C) of the Internal
11 Revenue Code:

NOTE: This SECTION changes an incorrect reference to the Internal Revenue Code.

12 **SECTION 7.** 71.07 (9e) (ap) of the statutes is repealed.

13 **SECTION 8.** 71.07 (9e) (at) of the statutes is repealed.

14 **SECTION 9.** 71.07 (9e) (g) 2. of the statutes is amended to read:

15 71.07 **(9e)** (g) 2. The advance payment amount that an individual's employer
16 shall add to the individual's paycheck, as described in subd. 1., shall be equal to a
17 percentage of the amount that the individual's employer adds to the individual's
18 paycheck as an advance earned income tax credit payment under federal law. The
19 percentage shall be ~~the same percentage as is specified in par. (af), based on the~~
20 number of qualifying children that the individual has 4 percent if the individual has
21 one qualifying child, 14 percent if the individual has 2 qualifying children, or 43
22 percent if the individual has 3 or more qualifying children.

BILL

NOTE: This SECTION incorporates the contents of s. 71.07 (9e) (af), 2017 Stats., because the latter statute was repealed by SECTION 4.

1 **SECTION 10. Initial applicability.**

2 (1) This act first applies to taxable years beginning after December 31, 2018.

3 (END)