



2011 BILL

1 **AN ACT** *to create* 71.05 (6) (b) 48. of the statutes; **relating to:** creating an
2 individual income tax deduction for certain amounts paid for sewer, water, and
3 garbage collection fees.

Analysis by the Legislative Reference Bureau

This bill creates an income tax deduction for amounts paid by an individual for sewer, storm sewer, water, and garbage collection fees on his or her primary residence that is located in this state.

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.

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:

4 **SECTION 1.** 71.05 (6) (b) 48. of the statutes is created to read:
5 71.05 **(6)** (b) 48. Any amount that is paid by an individual for sewer fees, storm
6 sewer fees, water charges, and garbage collection fees for the individual's primary
7 residence, that is located in this state, in the year to which the claim relates.

