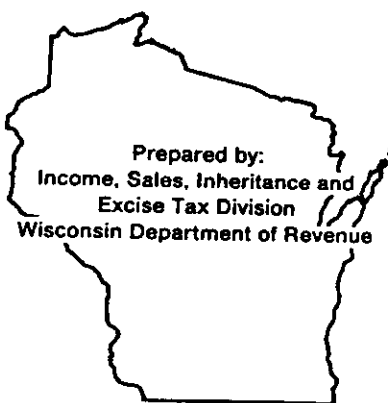


# WISCONSIN TAX BULLETIN

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## NEW WISCONSIN TAX LAWS

The Wisconsin Legislature has enacted numerous changes to the Wisconsin tax laws. This issue of the Wisconsin Tax Bulletin contains an index and brief descriptions of the major individual and fiduciary income, corporation franchise or income, homestead credit, farmland preservation credit, farmland tax relief credit, sales/use, estate, inheritance, gift, and excise tax provisions.

The majority of the provisions described are contained in 1991 Act 39, the 1991-93 budget bill, which was published August 14, 1991. However, tax provisions were also enacted in 1991 Acts 2, 3, 28, and 37. Descriptions of those changes are also included.

The description for each item indicates the Act which contains the law change, the sections of the statutes affected, and the effective dates of the new provisions.

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A. <u>INDIVIDUAL AND FIDUCIARY INCOME TAXES</u>		
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14. Jobs Credit Reference to Federal Definition of a "Dislocated Worker" Corrected	Taxable years beginning on or after July 1, 1989	7
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