

# Howard Marklein: Delete it!

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I just authored a bill to delete 19 pages of state law. I want to remove it; erase it; toss it.

The Wisconsin State Statutes are currently 7,689 pages long and are contained in six printed volumes. In an effort to clean-up the statutes, this bill would remove 19 pages by deleting language associated with seven obsolete tax credits and obsolete Illinois income tax reciprocity criteria.

The elimination of these statutes will not impact any claimant eligibility for these credits or any other function of state government. They are 19 pages of unnecessary statutory language that continues to be printed year after year.

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The tax credits to be deleted were sunset in the 2013-2015 state budget bill. These old tax credits include six refundable tax credits that ended in tax year 2014 and another that ended in tax year 2015. The legislature sunset these credits with the goal of simplifying the tax code. Wisconsin still has at least 401 active tax credits for a wide variety of purposes including 102 individual income tax exemptions, 132 sales and use tax exemptions, 13 property tax exemptions, 35 real estate transfer tax exemptions and more!

My bill repeals the following obsolete refundable tax credits that can no longer be claimed such as the Woody Biomass Harvesting and Processing Credit. In addition, this bill repeals the obsolete provision that limits the amount the state may pay to Illinois under income tax reciprocity for taxable years between December 31, 1997 and January 1, 2000. This obsolete law has been left in statute for nearly 20 years after it no longer applied.

These credits can be deleted because taxpayers cannot file for these credits anymore. Generally, taxpayers may file an amended return to claim a credit for up to four years beyond the un-extended due date of the tax year. For six of the seven tax credits, an eligible claimant could have filed an amended return until April 15, 2018. Corporate filers have extra time to file amended returns and could have done so until April 15, 2019 on six of these seven credits. With the seventh credit, taxpayers have until April 15, 2020 to file an amended return. This bill would set the repeal date on this credit to be July 1, 2020. As a result, these statutes could be deleted without affecting any claimant eligibility to file an amended return.

While it may seem like a small thing, deleting 19 pages of obsolete tax law is one way to clean up our state statutes. It also exposes the sheer volume of tax credits we still have and the complexity of our tax system. If we sunset a tax exemption, we should also include language to delete it from statute. I will encourage my colleagues to keep this in mind. As your State Senator, I am always looking for ways to reform our government and will continue to work toward simplification of the tax code to benefit all taxpayers in Wisconsin.

*- Marklein, R-Spring Green, represents the 17th Senate District.*