

RESOLUTION NO.: 133—2015-16

TO THE HONORABLE, THE OUTAGAMIE COUNTY BOARD OF SUPERVISORS

LADIES AND GENTLEMEN:

MAJORITY

1 Legislation has been proposed to create an individual income tax deduction, up to
2 \$200,000 of income earned, by a psychiatrist from the practice of psychiatry. This
3 proposed legislation was developed to respond to the significant statewide shortage of
4 psychiatrists in Wisconsin. The deduction may not be claimed for more than ten years,
5 and must be claimed during the ten-year period that begins once the claimant first claims
6 the credit. The deduction must be claimed initially within the first two years that a
7 psychiatrist begins to practice in this state, or within the first two years that a psychiatrist
8 returns to this state after practicing in another state for at least one year. If an individual
9 begins to claim the deduction and is then ineligible to claim the deduction in any year
10 that he or she is a full-year resident of this state, the individual may again claim the
11 deduction in a future year if eligible to do so. If an individual begins to claim the
12 deduction but is unable to claim it for ten consecutive years because he or she leaves the
13 state, the individual must add to his or her tax that is due for the year in which he or she
14 leaves the state the sum of all gross tax due, based on a recalculation of taxable income
15 that assumes the individual did not claim the deduction, for the years in which he or she
16 claimed the deduction. In addition, an individual who is eligible for and claims the
17 deduction may not claim the homestead tax credit.

18
19 The Health & Human Services Committee recommends support of this legislation with
20 the stipulation that the deduction apply only to the treatment of Wisconsin residents and
21 include a comprehensive review of alternative medical services to assist in responding to
22 the shortage of psychiatrists.

23
24 NOW THEREFORE, the undersigned members of the Health and Human Services Committee
25 recommend adoption of the following resolution.

26 BE IT RESOLVED, that the Outagamie County Board of Supervisors does support proposed
27 legislation to create an individual income tax deduction, up to \$200,000 of income earned, by a
28 psychiatrist from the practice of psychiatry with the stipulation that the deduction apply only to the
29 treatment of Wisconsin residents and include a comprehensive review of alternative medical services to
30 assist in responding to the shortage of psychiatrists, and

31 BE IT FINALLY RESOLVED, that the Outagamie County Clerk be directed to forward a copy
32 of this resolution to the Outagamie County Director of Health & Human Services, the Outagamie

1 County Lobbyist for distribution to the Legislature and Governor, and the Outagamie County
2 Executive.

3 Dated this ____ day of February 2016

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5 Respectfully submitted,
6 HEALTH & HUMAN SERVICES
7 COMMITTEE
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11 _____
12 Jerry Iverson

Barney Lemanski

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16 _____
17 Patrick Meyer

Kevin Behnke

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19
20
21 _____
22 Cathy Spears

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24 Duly and officially adopted by the County Board on: _____

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26 Signed: _____
27 Board Chairperson

County Clerk

28
29 Approved: _____

Vetoed: _____

30
31 Signed: _____
32 County Executive