



2007 ASSEMBLY BILL 167

March 12, 2007 - Introduced by Representatives SOLETSKI, ZEPNICK, F. LASEE, BERCEAU, BLACK, BOYLE, CULLEN, GRONEMUS, JORGENSEN, KREUSER, POCAN, SHERIDAN, SHILLING, SINICKI, TURNER and YOUNG, cosponsored by Senators HANSEN, WIRCH, BRESKE, SULLIVAN, A. LASEE and PLALE. Referred to Joint Survey Committee on Tax Exemptions.

1 **AN ACT to repeal and recreate** 71.05 (6) (b) 8. of the statutes; **relating to:**
2 exempting from taxation unemployment compensation benefits.

Analysis by the Legislative Reference Bureau

Under current law, there is a partial exemption from taxation for unemployment compensation benefits. This bill changes current law by exempting from taxation all unemployment compensation benefits.

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:

3 **SECTION 1.** 71.05 (6) (b) 8. of the statutes is repealed and recreated to read:
4 71.05 (6) (b) 8. All unemployment compensation benefits that are received in
5 the year to which the income tax return relates and that are included in federal
6 adjusted gross income under section 85 of the Internal Revenue Code.

