

No. 512, S.]

[Published August 5, 1959.

**CHAPTER 253**

AN ACT to create 71.09 (2b) of the statutes, relating to creating a tax table to simplify computing of state income tax for individuals.

*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

71.09 (2b) of the statutes is created to read:

71.09 (2b) The commissioner of taxation shall prepare a table from which the tax specified in sub. (1a) on taxable income up to \$7,000 shall be determined. Such table shall be published in the department's official rules and be placed on the appropriate tax blanks. The form and the tax computations of said table shall be substantially as follows:

(a) The title thereof shall be "Tax Table."

(b) The first 2 columns shall contain the minimum and the maximum amounts, respectively, of taxable income in brackets of not more than \$100, and extending to include the maximum amount reportable under sub. (1a) (g). Computation of tax on taxable income in excess of \$7,000 may be set forth at the foot of such table.

(c) The third column shall show the amount of the tax payable for each bracket before the allowance of any deduction for personal exemptions or exemptions for dependents. Said tax shall be computed at the rates under sub. (1a), which rates shall be applied to the amount of income at the middle of each bracket. The amount of tax for each bracket shall be computed only to the nearest 10 cents.

Approved July 28, 1959.