



WISCONSIN LEGISLATIVE COUNCIL ACT MEMO

2007 Wisconsin Act 49
[2007 Senate Bill 280]

**Refusal of Salary by Municipal and
County Governing Body Members**

Under prior law, there was no express authorization for a local elective officer to refuse to accept his or her salary. In addition to the absence of authority, concerns were raised about the application of the common law rule against bartering or trading for public office, about local liability to ultimately pay the salary even when refused, and about possible tax liability even when the salary was refused. As a result, many local jurisdictions required receipt of salary by local elective officers who would otherwise choose not to accept it (but allowed the officer to then donate the salary to the local government).

2007 Wisconsin Act 49 authorizes a member or member-elect of the governing body of a city,* village, town, or county to refuse to accept the salary he or she would otherwise receive for holding that position. In order to refuse to accept his or her salary, the governing body member must send a refusal notice to the local clerk and treasurer: (1) not less than 30 days after the officer's election is certified; or (2) at least 30 days before the start of the governing body member's next taxable year. If the former notice is given, the refusal is effective during the taxable year in which the election is certified unless the taxable year ends within three months of certification, in which case the refusal is effective until the end of the next taxable year. If a refusal notification is given at least 30 days before the start of the next taxable year, the refusal is effective until the end of that taxable year. A refusal notice may not be rescinded but may be renewed.

Effective Date: February 23, 2008.

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* Note that by statute a mayor is a member of the common council, s. 62.16 (1), Stats.

This memo provides a brief description of the Act. For more detailed information, consult the text of the law and related legislative documents at the Legislature's Web site at: <http://www.legis.state.wi.us/>.