



2011 SENATE BILL 203

1 **AN ACT** *to create* 71.98 (2) of the statutes; **relating to:** adopting federal law as
2 it relates to excluding from an employee's income certain payments from an
3 employer related to medical care.

Analysis by the Legislative Reference Bureau

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

4 **SECTION 1.** 71.98 (2) of the statutes is created to read:
5 71.98 (2) IMPUTED INCOME; EMPLOYER PAYMENTS TO EMPLOYEES FOR MEDICAL CARE.
6 Section 1004 (d) of Public Law 111-152, and section 105 (b) of the Internal Revenue
7 Code, as amended to December 31, 2010, and related to amounts paid by an employer
8 to an employee to reimburse the employee for costs paid by him or her for medical
9 care for the employee's adult child.
10 **SECTION 2. Initial applicability.**

