

**SENATE BILL 89 (LRB -1825)**

An Act to amend 71.64 (8) (b) of the statutes; relating to: the amount of the exemption from income tax withholding requirements for employees of a county fair association. (FE)

**2011**

05-09. S. Introduced by Senators **Kedzie, Olsen, Holperin, Lassa, Hansen, Leibham, Taylor, Wirch, Grothman and Lasee**; cosponsored by Representatives **Ripp, Nerison, Jacque, Bernier, Ballweg, Spanbauer, Radcliffe, Jorgensen, A. Ott, Bies, Brooks, Mursau, Marklein, Strachota, Kerkman and Nass**.

05-09. S. Read first time and referred to committee on Public Health, Human Services, and Revenue ..... 253

05-19. S. Fiscal estimate received.

05-25. S. Public hearing held.

06-10. S. Executive action taken.

06-13. S. Report passage recommended by committee on Public Health, Human Services, and Revenue, Ayes 5, Noes 0 ..... 334

06-13. S. Available for scheduling.

10-06. S. Report of joint survey committee on Tax Exemptions requested ..... 487

10-26. S. Report of joint survey committee on Tax Exemptions received ..... 539

10-26. S. Referred to joint committee on Finance by committee on Senate Organization, pursuant to Senate Rule 41 (1)(e), Ayes 5, Noes 0 ..... 539

10-26. S. Withdrawn from joint committee on Finance and made Available for Scheduling by committee on Senate Organization, pursuant to Senate Rule 41 (1)(e), Ayes 5, Noes 0 ..... 539

10-26. S. Placed on calendar 10-27-2011 pursuant to Senate Rule 18(1) ..... 540

10-27. S. Read a second time ..... 548

10-27. S. Ordered to a third reading ..... 548

10-27. S. Rules suspended ..... 548

10-27. S. Read a third time and **passed**, Ayes 31, Noes 0 ..... 548

10-27. S. Ordered immediately messaged ..... 549

10-28. A. Received from Senate ..... 626

12-20. A. Read first time and referred to committee on Rules ..... 723

**2012**

01-24. A. Placed on calendar 1-26-2012 by committee on Rules.

01-26. A. Rules suspended to withdraw from calendar and take up.

01-26. A. Read a second time.

01-26. A. Ordered to a third reading.

01-26. A. Rules suspended.

01-26. A. Read a third time and **concurred in**.

01-26. A. Ordered immediately messaged.

01-27. S. Received from Assembly concurred in.

**2011  
ENROLLED BILL**

11en SB-89

---

**ADOPTED DOCUMENTS:**

**Orig**     **Engr**           **SubAmdt**       

11-1825/1

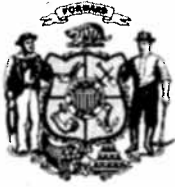
**Amendments to above (if none, write "NONE"):** NONE

**Corrections - show date (if none, write "NONE"):** NONE

**Topic** Rel

1-27-12  
**Date**

*JR Mills*  
**Enrolling Drafter**



## 2011 SENATE BILL 89

May 9, 2011 – Introduced by Senators KEDZIE, OLSEN, HOLPERIN, LASSA, HANSEN, LEIBHAM, TAYLOR, WIRCH, GROTHMAN and LASEE, cosponsored by Representatives RIPP, NERISON, JACQUE, BERNIER, BALLWEG, SPANBAUER, RADCLIFFE, JORGENSEN, A. OTT, BIES, BROOKS, MURSAU, MARKLEIN, STRACHOTA, KERKMAN and NASS. Referred to Committee on Public Health, Human Services, and Revenue.

1 **AN ACT to amend** 71.64 (8) (b) of the statutes; **relating to:** the amount of the  
2 exemption from income tax withholding requirements for employees of a county  
3 fair association.

---

### *Analysis by the Legislative Reference Bureau*

Under current law, in general, every employer must withhold from an employee's wages an amount that is determined by the Department of Revenue (DOR) according to withholding tables that are prepared by DOR. Current law exempts from this withholding requirement any county fair association with regard to an employee who receives less than \$100 annually in wages or salary from the association.

This bill increases the exemption amount to \$500.

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:*

4 SECTION 1. 71.64 (8) (b) of the statutes is amended to read:

**SENATE BILL 89**

1           71.64 **(8)** (b) This subchapter shall not apply to any county fair association in  
2 regard to any employee receiving less than ~~\$100~~ \$500 annually in wages or salary  
3 from the association.

4           **SECTION 2. Initial applicability.**

5           (1) This act first applies to taxable years beginning on January 1 of the year  
6 in which this subsection takes effect, except that if this subsection takes effect after  
7 July 31 this act first applies to taxable years beginning on January 1 of the year  
8 following the year in which this subsection takes effect.

9

(END)