

# State of Wisconsin



2013 Assembly Bill 107

Date of enactment: April 23, 2014  
Date of publication\*: April 24, 2014

## 2013 WISCONSIN ACT 349

AN ACT *to renumber and amend* 71.80 (15) (b); *to amend* 71.64 (4); and *to create* 71.80 (15) (b) 2. of the statutes; relating to: an entertainer's surety bond.

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

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

71.64 (4) WITHHOLDING FROM PAYMENTS MADE TO ENTERTAINERS. For purposes of this section, all payments made to entertainers and entertainment corporations, except payments made as provided under s. 71.80 (15) (b) 2., are presumed subject to withholding unless the recipient provides to the person making the payment a written statement, on a form prescribed by the department, certifying that the payment is exempt under sub. (6) (b) or s. 71.05 (2).

**SECTION 2.** 71.80 (15) (b) of the statutes is renumbered 71.80 (15) (b) 1. and amended to read:

71.80 (15) (b) 1. All entertainers, except entertainers who work for an entertainment corporation, and entertainment corporations not otherwise employed or regularly engaged in business in this state shall file a surety bond with the department of revenue at least 7 days before a performance. That bond shall be payable to the department to guarantee payment of income, franchise, sales and use taxes, income taxes withheld under subch. X, penalties and interest. The amount of the bond shall be 6% of either the total contract price on all contracts

that exceed \$3,200 \$7,000 or, if the total contract price is not readily determinable and the department's estimate of the total remuneration to be received by the entertainer or entertainment corporation exceeds \$3,200 \$7,000, 6% of the department's estimate. Amounts previously earned in this state by an entertainer or entertainment corporation during the same calendar year for which no bond or cash deposit has been filed under this paragraph or for which no amounts have been withheld under s. 71.64 (5) shall be added together to determine the total contract price. The department shall approve the form and content of the bond. The bond shall remain in force until the liability under the bond is released by the department.

**SECTION 3.** 71.80 (15) (b) 2. of the statutes is created to read:

71.80 (15) (b) 2. The total contract price under subd. 1. may be reduced by travel expenses, or advance payments of travel expenses, made pursuant to an accountable plan under U.S. Treasury Regulation 1.62-2. For purposes of this subdivision, "travel expenses" means amounts paid to, or on behalf of, an entertainer for actual transportation, lodging, and meals that are directly related to the entertainer's performance in this state.

**SECTION 4. Initial applicability.**

(1) This act first applies to taxable years beginning on January 1, 2014.

\* Section 991.11, WISCONSIN STATUTES: Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication."