



2003 SENATE BILL 301

November 4, 2003 - Introduced by Senators HANSEN, LASSA, MOORE, CHVALA and ERPENBACH, cosponsored by Representatives SINICKI, J. LEHMAN, SUDER, TURNER, ALBERS, BERCEAU, GRONEMUS, TAYLOR, POCAN and BOYLE. Referred to Joint Survey Committee on Tax Exemptions.

1 **AN ACT to repeal and recreate** 71.05 (6) (b) 8. of the statutes; **relating to:**
2 exempting from taxation unemployment compensation benefits.

Analysis by the Legislative Reference Bureau

Under current law, there is a partial exemption from taxation for unemployment compensation benefits. This bill changes current law by exempting from taxation all unemployment compensation benefits.

This bill will be referred to the Joint Survey Committee on Tax Exemptions for a detailed analysis, which will be printed as an appendix to this 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:

3 **SECTION 1.** 71.05 (6) (b) 8. of the statutes is repealed and recreated to read:
4 71.05 (6) (b) 8. All unemployment compensation benefits received in the year
5 to which the income tax return relates.

6 **SECTION 2. Initial applicability.**

