

No. 419, S.

Published  
June 7, 1963.

CHAPTER 82

AN ACT to amend 71.19 (3) of the statutes, relating to the definition of an employe for income tax purposes.

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

71.19 (3) of the statutes is amended to read:

71.19 (3) "Employe" means a resident individual who performs *or performed* services for an employer anywhere or a nonresident individual who performs *or performed* such services within this state, and includes an officer, employe or elected official of the United States, a state, territory, or any political subdivision thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing. The term also includes an officer of a corporation.

Approved May 29, 1963.

---