

1975 Assembly Bill 459

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**CHAPTER 104, Laws of 1975**

AN ACT to amend 71.09 (3) (intro.); and to create 71.10 (17), 71.19 (1) (n) and 71.20 (9) (e) and (14) of the statutes, relating to revision of withholding tax and other provisions of the income and franchise tax.

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

SECTION 1. 71.09 (3) (intro.) of the statutes is amended to read:

71.09 (3) (intro.) The secretary of revenue shall prepare a table from which the tax in effect on taxable personal income up to \$10,000 shall be determined. Such table shall be published in the department's official rules and be placed on the appropriate ~~tax blanks~~ instructional booklets. The form and the tax computations of the table shall be substantially as follows:

SECTION 2. 71.10 (17) of the statutes is created to read:

71.10 (17) (a) *Use of whole dollar amounts.* With respect to any amount required to be shown on a form prescribed for any return, statement or other document required by this chapter, if the amount of such item is other than a whole dollar amount the fractional part of a dollar shall be disregarded unless it amounts to 50 cents or more, in which case the amount (determined without regard to the fractional part of a dollar) shall be increased to the next whole dollar.

(b) *Election not to use whole dollar amounts.* Any person making a return, statement or other document required by this chapter shall be allowed to make such return, statement or other document without regard to par. (a).

(c) *Inapplicability to computation of amount.* Paragraph (a) does not apply to items which must be taken into account in making the computations necessary to determine the total amount required to be shown on a form, statement or other document but applies only to such final amount.

SECTION 3. 71.19 (1) (n) of the statutes is created to read:

71.19 (1) (n) In the form of tips paid to employes if:

1. The tips are paid in a medium other than cash.
2. The cash tips received by an employe in any calendar month in the course of his employment by an employer are less than \$20. However, if such cash tips received in a calendar month amount to \$20 or more none of such cash tips are excepted from wages under this section.

SECTION 4. 71.20 (9) (e) and (14) of the statutes are created to read:

71.20 (9) (e) In lieu of the exemptions allowable in pars. (a) to (d) the employe may, at his option, claim the same number of withholding exemptions for Wisconsin withholding tax purposes as he does for federal withholding tax purposes.

(14) An employer is not required to deduct and withhold any tax whenever an employe certifies to his employer, on a form prescribed by the secretary, that he incurred no liability for income tax imposed by this chapter for his preceding taxable year and anticipates that he will incur no liability for his current taxable year.

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