

1979 Senate Bill 224

Date published: May 12, 1979

CHAPTER 9, Laws of 1979

AN ACT to amend chapter 1, laws of 1979, section 74 (1) (a) (intro.), (b) and (c); and to create chapter 1, laws of 1979, section 74 (1) (d), relating to expanding the state income tax withholding moratorium to certain employees.

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

SECTION 1. Chapter 1, laws of 1979, section 74 (1) (a) (intro.), (b) and (c) are amended to read:

(Chapter 1, laws of 1979) Section 74 (1) (a) (intro.) Notwithstanding sections 71.19 and 71.20 of the statutes and the tables prepared and promulgated thereunder, and except as provided in paragraph (b), no employer may withhold amounts of state income tax

from the wages of any employe for complete payroll periods specified in paragraph (c) or (d), but not to exceed:

(b) Notwithstanding paragraph (a), an employe may request that her or his employer withhold from the employe's wages under the applicable tables during the period specified in paragraph (c) or (d) or withhold additional amounts under section 71.20 (11) of the statutes.

(c) The withholding moratorium required under paragraph (a) applies to complete payroll periods beginning after April 30, 1979, and before June 27, 1979, ~~or, if this act takes effect after May 1, 1979, it applies to complete payroll periods beginning after the first day of the 2nd month commencing after the effective date of this act and before the 27th day of the 3rd month commencing after the effective date of this act.~~

SECTION 2. Chapter 1, laws of 1979, section 74 (1) (d) is created to read:

(Chapter 1, laws of 1979) Section 74 (1) (d) Notwithstanding paragraph (c), if the maximum number of payroll periods under paragraph (a) of an employe are not subject to the moratorium under paragraph (c) but the employe receives wage payments between May 2 and July 2, 1979, for payroll periods commencing prior to May 1, 1979, no employer of such employe may withhold amounts of state income tax from the wages of the employe which are paid between May 2 and July 2, 1979. The number of payroll periods subject to the moratorium of this subsection shall not exceed, in total, the number of payroll periods specified in paragraph (a).
