

1983 Assembly Bill 322

Date of enactment: **May 10, 1984**  
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**1983 Wisconsin Act 477**

AN ACT *to amend* 108.02 (5) (k) 11 and 12; and *to create* 108.02 (5) (k) 13 of the statutes, relating to exclusion of certain persons leasing motor vehicles used for taxicab purposes and other taxi equipment from coverage under the unemployment compensation act.

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

SECTION 1. 108.02 (5) (k) 11 and 12 of the statutes are amended to read:

108.02 (5) (k) 11. By an individual in the employ of the individual's son, daughter or spouse, and by an individual under the age of 18 for his or her parent; ~~or~~

12. In any type of maritime service specifically excluded from coverage under the federal unemployment tax act; or

SECTION 2. 108.02 (5) (k) 13 of the statutes is created to read:

108.02 (5) (k) 13. By an individual who leases a motor vehicle used for taxicab purposes or other taxi equipment attached to and becoming a part of the vehicle under a bona fide lease agreement, if:

a. The individual retains the income earned through the use of the leased motor vehicle or equipment during the lease term;

b. The individual receives no direct compensation from the lessor during the lease term; and

c. The amount of the lease payment is not contingent upon the income generated through the use of the motor vehicle or equipment during the lease term.

SECTION 3. **Initial applicability.** This act first applies to services performed after December 31 following the effective date of this act.

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