



1995 SENATE BILL 303

August 23, 1995 - Introduced by Senators BURKE and RISSER, cosponsored by Representatives BOCK, BALDWIN, BLACK, BOYLE, CARPENTER, CULLEN, R. POTTER and R. YOUNG. Referred to Joint survey committee on Tax Exemptions.

1 **AN ACT to create** 71.05 (6) (b) 21. of the statutes; **relating to:** exempting from
2 income taxation certain employer-paid fringe benefits for mass transit
3 expenses.

Analysis by the Legislative Reference Bureau

This bill creates an individual income tax exemption for the cost of a public transportation pass provided by an employer to an employe, or for the money paid by an employer to an employe to purchase such a pass, if the value of the pass exceeds \$60 per month. Under current federal law, such passes, or funds to pay for such passes, provided to an employe that have a value of approximately \$60 per month or less are exempt from the income tax.

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 the 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:

4 **SECTION 1.** 71.05 (6) (b) 21. of the statutes is created to read:
5 71.05 **(6)** (b) 21. An amount paid by an employer to an employe for the purchase
6 of a public transportation pass, token or fare card, or the value of such a pass, token
7 or fare card provided by an employer to an employe, if the money provided for, or the
8 value of, the pass, token or fare card exceeds \$60 per month.

