



1997 SENATE BILL 9

January 15, 1997 - Introduced by Senators DECKER, SHIBILSKI, WIRCH, BURKE, PLACHE, RISSER, C. POTTER, MOEN and CHVALA, cosponsored by Representatives KREUSER, REYNOLDS, VANDER LOOP, HUBER, BLACK, NOTESTEIN and BALDWIN. Referred to Joint survey committee on Tax Exemptions.

1 **AN ACT** *to amend* 71.05 (6) (b) 8. of the statutes; **relating to:** exempting from
2 taxation unemployment compensation benefits.

Analysis by the Legislative Reference Bureau

Under current law, there is a partial exemption from taxation for unemployment compensation benefits. This bill changes current law by exempting from taxation all unemployment compensation benefits.

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 this 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:

3 **SECTION 1.** 71.05 (6) (b) 8. of the statutes is amended to read:
4 71.05 (6) (b) 8. ~~The difference between the amount included in federal adjusted~~
5 ~~gross income for the current year and the amount calculated under section 85 of the~~
6 ~~internal revenue code (relating to unemployment compensation) as that section~~

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SECTION 1

1 ~~existed on December 31, 1985~~ All unemployment compensation benefits received in
2 the year to which the income tax return relates.

3 **SECTION 2. Initial applicability.**

4 (1) This act first applies to taxable years beginning on January 1 of the year
5 in which this subsection takes effect.

6 (END)