

## 1999 ASSEMBLY BILL 442

September 2, 1999 – Introduced by Representatives GUNDERSON, JENSEN, LADWIG, PORTER, SPILLNER, KEDZIE, ALBERS, OLSEN, KESTELL, STASKUNAS, M. LEHMAN, PETTIS, F. LASEE, AINSWORTH, MUSSER, KLUSMAN, STONE, GOETSCH, HAHN, PLOUFF, J. LEHMAN, JESKEWITZ, GROTHMAN, HASENOHRL and SERATTI, cosponsored by Senators FARROW, SCHULTZ, HUELSMAN, ROESSLER, COWLES and DRZEWIECKI. Referred to Joint survey committee on Tax Exemptions.

1     **AN ACT to amend** 71.64 (8) (b) of the statutes; **relating to:** the amount of the  
 2             exemption from income tax withholding requirements for employes of a county  
 3             fair association.

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### *Analysis by the Legislative Reference Bureau*

Under current law, in general, every employer must withhold from an employe's wages an amount that is determined by the department of revenue according to withholding tables that are prepared by the department. Current law exempts from this withholding requirement any county fair association, with regard to an employe who receives less than \$100 annually in wages or salary from the association.

This bill increases the exemption amount to \$300.

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.

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

4             **SECTION 1.** 71.64 (8) (b) of the statutes is amended to read:

