

**SENATE HEARING SLIP**

(Please Print Plainly)

DATE: 1-6-00

BILL NO. AB442

OR  
SUBJECT \_\_\_\_\_

REP SCOTT GUNDERSON  
(NAME)

\_\_\_\_\_  
(Street Address or Route Number)

\_\_\_\_\_  
(City and Zip Code)

\_\_\_\_\_  
(Representing)

Speaking in Favor:

Speaking Against:

Registering in Favor:  
but not speaking:

Registering Against:  
but not speaking:

Speaking for information  
only; Neither for nor against:

Please return this slip to a messenger **PROMPTLY**

Senate Sergeant-At-Arms  
State Capitol - B35 South  
P.O. Box 7882  
Madison, WI 53707-7882

# Vote Record

## Assembly Joint survey committee on Tax Exemptions

Date: 1-6-2000



Executive Session



Public Hearing

Bill Number: AB442

Moved by: Cowles

Seconded by: Vrakas

Motion: that AB442 be passed as good public policy

### Committee Member

	<u>Aye</u>	<u>No</u>	<u>Absent</u>
Sen. Russell Decker, Chair	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Rep. Eugene Hahn, Chair	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sen. Roger Breske	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sen. Robert Cowles	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Rep. Michael Lehman	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Rep. Tom Hebl	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Ms. Cate Zeuske	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mr. Alan Lee	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mr. Paul Vrakas	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Totals:

9

0

    



Motion Carried



Motion Failed

# History of Assembly Bill 442

## ASSEMBLY BILL 442

An Act to amend 71.64 (8) (b) of the statutes; relating to: the amount of the exemption from income tax withholding requirements for employees of a county fair association. (FE)

1999

- 09-02. A. 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.
- 09-02. A. Read first time and referred to joint survey committee on Tax Exemptions ..... 308
- 10-11. A. Fiscal estimate received.

[Text of Assembly Bill 442](#)

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**FISCAL ESTIMATE FORM**

**1999 Session**

- ORIGINAL     UPDATED  
 CORRECTED     SUPPLEMENTAL

LRB # -3349/1

INTRODUCTION # AB 442

Admin. Rule #

**Subject**

Increase Exemption from Income Tax Withholding for County Fair Association Employees

**Fiscal Effect**

State:  No State Fiscal Effect

Check columns below only if bill makes a direct appropriation or affects a sum sufficient appropriation

Increase Costs - May be Possible to Absorb Within Agency's Budget  Yes  No

- Increase Existing Appropriation     Increase Existing Revenues  
 Decrease Existing Appropriation     Decrease Existing Revenues  
 Create New Appropriation

Decrease Costs

Local:  No Local Government Costs

1.  Increase Costs  
 Permissive  Mandatory  
2.  Decrease Costs  
 Permissive  Mandatory

3.  Increase Revenues  
 Permissive  Mandatory  
4.  Decrease Revenues  
 Permissive  Mandatory

5. Types of Local Governmental Units Affected:

- Towns  Villages  Cities  
 Counties  Others \_\_\_\_\_  
 School Districts  WTCS Districts

**Fund Sources Affected**

- GPR  FED  PRO  PRS  SEG  SEG-S

**Affected Ch. 20 Appropriations**

**Assumptions Used in Arriving at Fiscal Estimate:**

This bill would increase, from \$100 to \$300, the level of wages below which a county fair association would not be required to withhold income tax for an employee. The bill would not have a significant effect on state individual income tax revenues and would have no effect on Department of Revenue costs. The bill's only effect would be to delay the receipt of taxes on wages paid to county fair employees who earn between \$100 and \$300 to the time when they file their income tax returns. This shift in the timing of the receipt of the taxes is not expected to have a significant effect.

**Long-Range Fiscal Implications:**

Agency/Prepared by: (Name & Phone No.)

Wisconsin Department of Revenue

Dennis Collier, (608) 266-5773

Authorized Signature/Telephone No.

Yeang-Eng Braun

(608) 266-2700

*Yeang Eng Braun*

Date

9/30/99

# PRELIMINARY

## STATE OF WISCONSIN

### REPORT OF THE JOINT SURVEY COMMITTEE ON TAX EXEMPTIONS

#### 1999 ASSEMBLY BILL 442

[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.]

#### General Nature of Proposal

Generally, under current law, every employer must deduct and withhold from wages paid to an employe an amount of money for state income tax purposes determined in accordance with withholding tables prepared by the Department of Revenue. Current law exempts from this requirement the following: (a) the employer of any employe domiciled in a state with which Wisconsin has reciprocity under Wisconsin's income tax laws; (b) a county fair association with respect to any employe receiving less than \$100 annually in wages or salary from the association; and (c) the Department of Corrections for wages paid to an inmate working in a state prison.

The bill increases the exemption for county fair associations to \$300. Thus, under the bill, a county fair association would not be required to withhold moneys for state income tax purposes from the wages of an employe receiving less than \$300 annually in wages or salary from the association.

The bill first applies to taxable years beginning on January 1 of the year in which the bill takes effect, except that if the bill takes effect after July 31, the provisions of the bill first apply to taxable years beginning on January 1 of the year following the year in which it takes effect.

#### Legality Involved

There are no questions of legality involved.

#### Fiscal Effect Upon the State and its Subdivisions

The Department of Revenue estimates the fiscal effect of this bill as follows:



This bill would increase, from \$100 to \$300, the level of wages below which a county fair association would not be required to withhold income tax for an employee. The bill would not have a significant effect on state individual income tax revenues and would have no effect on Department of Revenue costs. The bill's only effect would be to delay the receipt of taxes on wages paid to county fair employees who earn between \$100 and \$300 to the time when they file their income tax returns. This shift in the timing of the receipt of the taxes is not expected to have a significant effect.

**Public Policy Involved**