

2001 ASSEMBLY BILL 134

February 19, 2001 – Introduced by Representatives GUNDERSON, LADWIG, FREESE, NASS, MUSSER, OLSEN, WADE, LASSA, STARZYK, AINSWORTH, ALBERS, J. FITZGERALD, GROTHMAN, HAHN, HUBER, KEDZIE, KRAWCZYK, J. LEHMAN, M. LEHMAN, VRAKAS, TOWNSEND, KESTELL, JESKEWITZ, LIPPERT, OTT, OWENS, POWERS, PLOUFF, SERATTI, STONE, SYKORA and WILLIAMS, cosponsored by Senators M. MEYER, DECKER, FARROW, HUELSMAN, ROBSON, BRESKE, BAUMGART, WIRCH, SCHULTZ, PLACHE, SHIBILSKI, ROESSLER and S. FITZGERALD. Referred to Committee on Ways and Means. 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 employees of a county
 3 fair association.

Analysis by the Legislative Reference Bureau

Under current law, in general, every employer must withhold from an employee'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 employee 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.

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:

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1 71.64 **(8)** (b) This subchapter shall not apply to any county fair association in
2 regard to any employee receiving less than \$100 \$300 annually in wages or salary
3 from the association.

4 **SECTION 2. Initial applicability.**

5 (1) This act first applies to taxable years beginning on January 1 of the year
6 in which this subsection takes effect, except that if this subsection takes effect after
7 July 31 this act first applies to taxable years beginning on January 1 of the year
8 following the year in which this subsection takes effect.

9 **(END)**