



2005 SENATE BILL 615

February 20, 2006 – Introduced by Senators HANSEN, WIRCH, ERPENBACH and LASSA, cosponsored by Representatives SHERIDAN, CULLEN, BERCEAU, BOYLE, SINICKI and F. LASEE. Referred to Committee on Labor and Election Process Reform.

1 **AN ACT to repeal and recreate** 71.05 (6) (b) 8. of the statutes; **relating to:**
2 exempting from 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 of the statutes is repealed and recreated to read:
4 71.05 (6) (b) 8. All unemployment compensation benefits received in the year
5 to which the income tax return relates.

6 **SECTION 2. Initial applicability.**

