



2009 ASSEMBLY BILL 361

August 6, 2009 – Introduced by Representatives GUNDERSON, SMITH, BERCEAU, BALLWEG, BROOKS, KERKMAN, LOTHIAN, NASS, NERISON, A. OTT, PETERSEN, SPANBAUER, VOS and TOWNSEND, cosponsored by Senators KEDZIE, LEHMAN, DARLING, GROTHMAN, HARSDORF, A. LASEE, OLSEN, SCHULTZ and TAYLOR. Referred to Committee on Renewable Energy and Rural Affairs.

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 (DOR) according to withholding tables that are prepared by DOR. 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 \$500.

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the 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:

