

State of Wisconsin



2011 Senate Bill 203

Date of enactment: **November 4, 2011**
Date of publication*: **November 18, 2011**

2011 WISCONSIN ACT 49

AN ACT *to create* 71.98 (2) of the statutes; **relating to:** adopting federal law as it relates to excluding from an employee's income certain payments from an employer related to medical care.

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

SECTION 1. 71.98 (2) of the statutes is created to read:
71.98 (2) IMPUTED INCOME; EMPLOYER PAYMENTS TO EMPLOYEES FOR MEDICAL CARE. Section 1004 (d) of Public Law 111–152, and section 105 (b) of the Internal Rev-

enue Code, as amended to December 31, 2010, and related to amounts paid by an employer to an employee to reimburse the employee for costs paid by him or her for medical care for the employee's adult child.

SECTION 2. Initial applicability.

(1) This act first applies to taxable years beginning on January 1, 2011.

* Section 991.11, WISCONSIN STATUTES 2009–10 : Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication as designated" by the secretary of state [the date of publication may not be more than 10 working days after the date of enactment].