
1983 Assembly Bill 1014

Date of enactment: **April 20, 1984**
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1983 Wisconsin Act 305

AN ACT *to amend* 71.01 (1) of the statutes, *relating to* determining residency for purposes of imposing the individual income tax.

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

SECTION 1. 71.01 (1) of the statutes is amended to read:

71.01 (1) **PERSONAL INCOME TAX.** For the purpose of raising revenue for the state and the counties, cities, villages and towns, there shall be assessed, levied, collected and paid a tax on all net incomes as hereinafter provided, by every natural person residing within the state or by his personal representative in case of death, and trusts administered within the state; by every nonresident natural person and trust of this state, upon such income as is derived from property located or business transacted within the state, and also by every nonresident natural person upon such income as is derived from the performance of personal services within the state; and by every corporation not subject to the franchise tax under sub. (2), which owns property within this state or whose business

within this state during the taxable year consists exclusively of foreign commerce, interstate commerce, or both; except as hereinafter exempted. Every natural person domiciled in the state shall be deemed to be residing within the state for the purposes of determining liability for income taxes and surtaxes. In determining whether or not an individual resides within this state for purposes of this subsection contributions made to charitable organizations in this state are not relevant. This section shall not be construed to prevent or affect the correction of errors or omissions in the assessments of income for former years under s. 71.11 (16) and (20).

SECTION 2. Initial applicability. This act first applies to taxable year 1984.
