



## 2017 ASSEMBLY BILL 289

May 1, 2017 - Introduced by Representatives SANFELIPPO, VOS, BOWEN, BRANDTJEN, E. BROOKS, DUCHOW, HINTZ, HORLACHER, KATZMA, KOLSTE, KULP, MURSAU, RIPP, ROHRKASTE, SKOWRONSKI, STEFFEN, TAUCHEN, THIESFELDT, TITTL and TUSLER, cosponsored by Senators WANGGAARD, COWLES, ERPENBACH, FEYEN and OLSEN. Referred to Committee on Ways and Means.

1     **AN ACT** *to create* 71.05 (6) (b) 53. of the statutes; **relating to:** exempting from  
2           taxation the value of Olympic medals and certain payments received by  
3           Olympic athletes.

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### *Analysis by the Legislative Reference Bureau*

This bill exempts from taxation the value of an Olympic medal won by an individual. The bill also exempts from taxation any payment received by such an individual from the U.S. Olympic Committee to the extent that the payment is made because the individual won an Olympic medal. The bill first applies, retroactively, to taxable years beginning after December 31, 2015.

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.

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

4           **SECTION 1.** 71.05 (6) (b) 53. of the statutes is created to read:  
5           71.05 (6) (b) 53. The value of any Olympic medal won by an individual in an  
6           Olympic competition, and the amount of any payment such an individual receives

**ASSEMBLY BILL 289**

**SECTION 1**

1 from the U.S. Olympic Committee, but only to the extent that the committee made  
2 the payment because the individual won an Olympic medal.

3 **SECTION 2. Initial applicability.**

4 (1) This act first applies, retroactively, to taxable years beginning after  
5 December 31, 2015.

6 (END)