



2013 ASSEMBLY BILL 107

March 26, 2013 – Introduced by Representatives BIES, BERCEAU, BEWLEY, CZAJA, OHNSTAD, SPIROS and STRACHOTA. Referred to Committee on Consumer Protection.

1 **AN ACT to amend** 71.80 (15) (b) of the statutes; **relating to:** an entertainer's
2 surety bond.

Analysis by the Legislative Reference Bureau

Under current law, generally, if an entertainer enters into a contract to perform in this state and the total amount paid to the entertainer under all such contracts is more than \$3,200 in the taxable year, the entertainer must file a bond with the Department of Revenue (DOR) as a guarantee that the entertainer will pay all taxes related to the entertainer's performance in this state. The bond amount is 6 percent of the total contract price.

Under this bill, an entertainer must file a bond with DOR if the total amount paid to the entertainer under all contracts to perform in this state is more than \$7,000 in the taxable year.

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.** 71.80 (15) (b) of the statutes is amended to read:
4 **71.80 (15) (b)** All entertainers, except entertainers who work for an
5 entertainment corporation, and entertainment corporations not otherwise employed

ASSEMBLY BILL 107**SECTION 1**

1 or regularly engaged in business in this state shall file a surety bond with the
2 department of revenue at least 7 days before a performance. That bond shall be
3 payable to the department to guarantee payment of income, franchise, sales and use
4 taxes, income taxes withheld under subch. X, penalties and interest. The amount of
5 the bond shall be 6% of either the total contract price on all contracts that exceed
6 ~~\$3,200~~ \$7,000 or, if the total contract price is not readily determinable and the
7 department's estimate of the total remuneration to be received by the entertainer or
8 entertainment corporation exceeds ~~\$3,200~~ \$7,000, 6% of the department's estimate.
9 Amounts previously earned in this state by an entertainer or entertainment
10 corporation during the same calendar year for which no bond or cash deposit has
11 been filed under this paragraph or for which no amounts have been withheld under
12 s. 71.64 (5) shall be added together to determine the total contract price. The
13 department shall approve the form and content of the bond. The bond shall remain
14 in force until the liability under the bond is released by the department.

SECTION 2. Initial applicability.

(1) This act first applies to taxable years beginning on January 1, 2013.

(END)