



## 2009 ASSEMBLY BILL 714

February 9, 2010 - Introduced by Representatives RIPP, KNODL, TOWNSEND, GUNDERSON, BROOKS, SUDER, KESTELL, ZIGMUNT, VOS, LOTHIAN, MURSAU, PETROWSKI, A. OTT, BALLWEG, SPANBAUER and TAUCHEN, cosponsored by Senators LAZICH, SCHULTZ and HANSEN. Referred to Committee on Fish and Wildlife.

1     **AN ACT** *to create* 71.05 (6) (b) 47., 71.05 (6) (b) 48., 71.26 (1) (h) and 71.45 (1) (c)  
2             of the statutes; **relating to:** creating an individual income tax deduction for  
3             amounts paid to process certain meat that is donated to a charitable  
4             organization and exempting from taxation certain meat processing fees.

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### *Analysis by the Legislative Reference Bureau*

This bill creates an individual income tax deduction for amounts paid by an individual to process the meat of a game animal that the individual lawfully kills if he or she donates the processed meat to a charitable organization. Under current law, "game animals" include deer, moose, elk, bear, rabbits, squirrels, fox, and raccoon. The bill also exempts from income and franchise taxes the amount of any income derived from fees received for processing the meat of a game animal.

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:*

5             **SECTION 1.** 71.05 (6) (b) 47. of the statutes is created to read:

