LRB-4073/1 MES&JK:jld:rs

## **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.

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

## 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.

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

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

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71.05 (6) (b) 47. Any amount of fees paid by an individual, in the year to which
the claim relates, for processing the meat of a game animal, as defined in s. 29.001
(36), that is lawfully killed by the individual if the individual donates the processed
meat to a charitable organization, as defined in s. 29.89 (1).

**Section 2.** 71.05 (6) (b) 48. of the statutes is created to read:

71.05 **(6)** (b) 48. Any amount of fees received for processing the meat of a game animal, as defined in s. 29.001 (36), that is lawfully killed, if the processed meat is donated to a charitable organization, as defined in s. 29.89 (1).

**SECTION 3.** 71.26 (1) (h) of the statutes is created to read:

71.26 (1) (h) Income derived from fees received for processing the meat of a game animal, as defined in s. 29.001 (36), that is lawfully killed, if the processed meat is donated to a charitable organization, as defined in s. 29.89 (1).

**Section 4.** 71.45 (1) (c) of the statutes is created to read:

71.45 (1) (c) Income derived from fees received for processing the meat of a game animal, as defined in s. 29.001 (36), that is lawfully killed, if the processed meat is donated to a charitable organization, as defined in s. 29.89 (1).

## SECTION 5. Initial applicability.

(1) This act first applies to taxable years beginning on January 1 of the year in which this subsection takes effect, except that if this subsection takes effect after July 31 this act first applies to taxable years beginning on January 1 of the year following the year in which this subsection takes effect.

22 (END)