

# WISCONSIN TAX BULLETIN

Published by:

Wisconsin Department of Revenue  
Income, Sales, Inheritance and  
Excise Tax Division

P.O. Box 8910

Madison, Wisconsin 53708

JULY 1981  
NUMBER 23



## NEW TAX LAWS

The 1981-83 budget bill was still pending before the Wisconsin legislature at the time this issue went to press. As soon as that bill becomes law, a special issue of the WTB will be published to provide information about the tax law changes it contains.

## NEW WITHHOLDING TABLES

New withholding tables were mailed to employers on May 15, 1981. The new tables are contained in the Department of Revenue's publication entitled "Employer's Withholding Tax Guide". The new tables will generally provide for lower withholding of Wisconsin income tax from wages. For example, the new bi-weekly amount withheld for a single person earning \$15,000 annually and claiming one exemption is \$26.20 compared to \$29.00 under the prior withholding tables. A married person earning \$25,000 annually and claiming two exemptions will have \$57.50 of Wisconsin income tax withheld from each paycheck rather than \$61.70.

The new withholding tables are effective for payroll periods beginning after June 30, 1981.

## NEW ISI & E DIVISION RULES AND RULE AMENDMENTS IN PROCESS

Listed below, under parts A, B and C, are proposed new administrative rules and amendments to existing rules that are currently in the rule

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adoption process. The rules are shown at their stage in the process as of June 15, 1981. Part D lists new rules and amendments which have been adopted in 1981.

### A. Rules At Legislative Council Rules Clearinghouse

2.39 , Apportionment method  
- amendment

2.40 , Nonapportionable income  
- repealed and recreated

11.12 , Farming, agriculture, horticulture and floriculture  
- amendment

11.16 , Common or contract carriers  
- amendment

11.40 , Exemption of machines and processing equipment  
- amendment

11.71 , Automatic data processing  
- new rule

### B. Rules At Legislative Standing Committees

11.56 , Printing industry  
- new rule

### C. Rules Approved By Legislature But Not Yet Effective

1.11 , Requirements for examination of returns  
- amendment

9.08 , Cigarette sales to and by Indians  
- new rule

11.925, Sales and use tax security deposits  
- new rule

### D. Rules Adopted In 1981

2.081, Indexed income tax rate schedule (5/1/81)  
- new rule

2.31 , Taxation of personal service income of nonresident professional athletes (1/1/81)  
- new rule

2.505, Apportionment of net business income of interstate professional sports clubs (1/1/81)  
- new rule

2.955, Credit for income taxes paid to other states (2/1/81)  
- amendment

4.53 , Certificate of authorization (1/1/81)  
- new rule

8.87 , Intoxicating liquor tied-house prohibitions (6/1/81)  
- new rule

11.83 , Motor vehicles (7/1/81)  
- amendment

11.88 , Mobile homes (1/1/81)  
- new rule