State of Wisconsin



2009 Assembly Bill 929

Date of enactment: May 12, 2010 Date of publication*: May 26, 2010

2009 WISCONSIN ACT 288

AN ACT *to amend* 71.63 (3) (d), 102.07 (8) (d), 108.24 (2m) and 111.327 of the statutes; **relating to:** willful misclassification of an employee as a nonemployee by a person engaged in the painting or drywall finishing of buildings or other structures with intent to evade the laws related to income tax withholding, worker's compensation, unemployment insurance, or employment discrimination and providing a penalty.

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

SECTION 1. 71.63 (3) (d) of the statutes, as created by 2009 Wisconsin Act 28, is amended to read:

71.63 (**3**) (d) With regard to ss. 71.65 (6), "employer" means a person described in s. 108.18 (2) (c) or a person engaged in the painting or drywall finishing of buildings or other structures.

SECTION 2. 102.07 (8) (d) of the statutes, as created by 2009 Wisconsin Act 28, is amended to read:

102.07 (8) (d) Any employer described in s. 108.18 (2) (c) or engaged in the painting or drywall finishing of buildings or other structures who willfully and with intent to evade any requirement of this chapter misclassifies or attempts to misclassify an individual who is an employee of the employer as a nonemployee shall be fined \$25,000 for each violation.

SECTION 3. 108.24 (2m) of the statutes, as created by 2009 Wisconsin Act 28, is amended to read:

108.24 (**2m**) Any employer described in s. 108.18 (2) (c) or engaged in the painting or drywall finishing of <u>buildings or other structures</u> who willfully provides false information to the department for the purpose of misclassifying or attempting to misclassify an individual who is an employee of the employer as a nonemployee shall be fined \$25,000 for each violation.

SECTION 4. 111.327 of the statutes, as created by 2009 Wisconsin Act 28, is amended to read:

111.327 Construction contractors. Any employer described in s. 108.18 (2) (c) <u>or engaged in the painting or drywall finishing of buildings or other structures</u> who willfully and with intent to evade any requirement of this subchapter misclassifies or attempts to misclassify an individual who is an employee of the employer as a non-employee shall be fined \$25,000 for each violation. The department shall promulgate rules defining what constitutes a willful misclassification of an employee as a non-employee for purposes of this section and of ss. 102.07 (8) (d) and 108.24 (2m).

^{*} Section 991.11, WISCONSIN STATUTES 2007–08 : Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication as designated" by the secretary of state [the date of publication may not be more than 10 working days after the date of enactment].