



State of Wisconsin
2013 - 2014 LEGISLATURE



LRBs0090/2
JK:jld:ph

**ASSEMBLY SUBSTITUTE AMENDMENT 1,
TO ASSEMBLY BILL 107**

July 22, 2013 – Offered by Representative BIES.

1 **AN ACT to renumber and amend** 71.80 (15) (b); **to amend** 71.64 (4); and **to**
2 **create** 71.80 (15) (b) 2. of the statutes; **relating to:** an entertainer’s surety
3 bond.

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

4 **SECTION 1.** 71.64 (4) of the statutes is amended to read:

5 71.64 (4) WITHHOLDING FROM PAYMENTS MADE TO ENTERTAINERS. For purposes of
6 this section, all payments made to entertainers and entertainment corporations,
7 except payments made as provided under s. 71.80 (15) (b) 2., are presumed subject
8 to withholding unless the recipient provides to the person making the payment a
9 written statement, on a form prescribed by the department, certifying that the
10 payment is exempt under sub. (6) (b) or s. 71.05 (2).

11 **SECTION 2.** 71.80 (15) (b) of the statutes is renumbered 71.80 (15) (b) 1. and
12 amended to read:

1 71.80 (15) (b) 1. All entertainers, except entertainers who work for an
2 entertainment corporation, and entertainment corporations not otherwise employed
3 or regularly engaged in business in this state shall file a surety bond with the
4 department of revenue at least 7 days before a performance. That bond shall be
5 payable to the department to guarantee payment of income, franchise, sales and use
6 taxes, income taxes withheld under subch. X, penalties and interest. The amount of
7 the bond shall be 6% of either the total contract price on all contracts that exceed
8 ~~\$3,200~~ \$7,000 or, if the total contract price is not readily determinable and the
9 department's estimate of the total remuneration to be received by the entertainer or
10 entertainment corporation exceeds ~~\$3,200~~ \$7,000, 6% of the department's estimate.
11 Amounts previously earned in this state by an entertainer or entertainment
12 corporation during the same calendar year for which no bond or cash deposit has
13 been filed under this paragraph or for which no amounts have been withheld under
14 s. 71.64 (5) shall be added together to determine the total contract price. The
15 department shall approve the form and content of the bond. The bond shall remain
16 in force until the liability under the bond is released by the department.

17 **SECTION 3.** 71.80 (15) (b) 2. of the statutes is created to read:

18 71.80 (15) (b) 2. The total contract price under subd. 1. may be reduced by travel
19 expenses, or advance payments of travel expenses, made pursuant to an accountable
20 plan under U.S. Treasury Regulation 1.62-2. For purposes of this subdivision,
21 "travel expenses" means amounts paid to, or on behalf of, an entertainer for actual
22 transportation, lodging, and meals that are directly related to the entertainer's
23 performance in this state.

24 **SECTION 4. Initial applicability.**

