



2005 ASSEMBLY BILL 861

December 8, 2005 - Introduced by Representatives HINES, F. LASEE, KREIBICH, VOS, LEHMAN, KRAWCZYK, TOWNS, MUSSER, ALBERS, SUDER, BALLWEG and MOLEPSKE, cosponsored by Senators HARS DORF, A. LASEE, LEIBHAM and BRESKE. Referred to Committee on Public Health. Referred to Joint Survey Committee on Tax Exemptions.

1 **AN ACT** *to create* 71.05 (6) (b) 39. of the statutes; **relating to:** creating an
2 individual income tax deduction for health and fitness center memberships.

Analysis by the Legislative Reference Bureau

This bill creates an individual income tax deduction for any amount that is paid by an individual each year for a health and fitness center membership. Under the bill, a health and fitness center is defined as an establishment the primary purpose of which is to provide recreational services or facilities that are purported to assist patrons in physical exercise, in weight control, or in figure development, and includes a health and fitness center, studio, salon, or club.

Under the bill, the deduction may not be claimed for amounts paid to a facility the primary purpose of which is to provide services or facilities that are primarily a part of a course of rehabilitation or therapy prescribed by a physician or physical therapist to treat a physical injury or dysfunction and that are aimed primarily at patients of a hospital or an affiliated entity and not at the general public and that is located within the physical confines of a hospital.

This bill will be referred to the Joint Survey Committee on Tax Exemptions for a detailed analysis, which will be printed as an appendix to this 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:

