



# State of Wisconsin

## LEGISLATIVE REFERENCE BUREAU

1 EAST MAIN, SUITE 200  
P. O. BOX 2037  
MADISON, WI 53701-2037

LEGAL SECTION: (608) 266-3561  
REFERENCE SECTION: (608) 266-0341  
FAX: (608) 264-6948

STEPHEN R. MILLER  
CHIEF

February 12, 2007

## MEMORANDUM

**To:** Senator Ellis

**From:** Marc E. Shovers, Sr. Legislative Attorney, (608) 266-0129  
Jeffery T. Kuesel, Managing Attorney, (608) 266-6778

**Subject:** Technical Memorandum to **2007 SB 12** (LRB 07-0464/1) by **DOR**

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We received the attached technical memorandum relating to your bill. This copy is for your information and your file.

The reference to s. 71.08 in created s. 71.07(6n)(b) should be removed.

The date for certification of eligible political parties under proposed s. 11.50(14) cannot be advanced to a date earlier than November 1 or 15 because under s. 7.70(3)(a), stats., the state canvass of the general election is not required to begin until December 1 and the canvass results determine which parties are eligible.

If you wish to discuss this memorandum or the necessity of revising your bill or preparing an amendment, please contact us.

**MEMORANDUM**

February 12, 2007

**TO:** Jeffery Kuesel  
Legislative Reference Bureau

Marc Shovers  
Legislative Reference Bureau

**FROM:** Rebecca Boldt  
Department of Revenue

**SUBJECT:** Technical Memorandum on Senate Bill 12: Campaign Finance Reform

The Department has the following concerns related to the bill:

Section 71.07(6n)(b) provides that the credit may offset tax imposed under s. 71.02 or s. 71.08 (alternative minimum tax), however, the order of computation in s. 71.10(4)(ds) places the credit before the alternative minimum tax. If it is the intent that the credit offset alternative minimum tax, the order of computation should be after s. 71.10(4)(f) and s. 71.08(1)(intro.) should be amended to include s. 71.07(6n) in the list of credits not considered when determining alternative minimum tax. If it is not the intent to offset the credit against alternative minimum tax, the reference to s. 71.08 in s. 71.07(6n)(b) should be deleted.

Additionally, s. 71.10(3)(a) provides that names of eligible political parties must be certified to the Secretary of Revenue under s. 11.50(14). Section 11.50(14) provides for the certification in even-numbered years by July 1 or December 15. There appears to be a conflict in the timing of the reporting. Some names do not have to be certified until December 15. This would be too late to include in the 2008 Wisconsin income tax booklets. The Department's printing contracts require copy to be furnished to the printer by November 1 or 15. It takes 30 days to print the tax booklets and additional time for addressing and delivery. If it was necessary to wait until after December 15 to print the booklets, it would be well into February before delivery. This would be unacceptable to taxpayers.

The proposed legislation makes no provision for the funding of the costs involved in administering the activities required. If the author wishes to provide funding, appropriation language could be developed and costs allocated in the following manner:

	<b>Chapter 20</b>	<b>Amount</b>	<b>FTE</b>
annual	s. 20.566 (1) (a)	\$ 10,300	

If you have any questions regarding this technical memorandum, please contact Brad Caruth at (608) 261-8984 or [bradley.caruth@dor.state.wi.us](mailto:bradley.caruth@dor.state.wi.us).

cc: Senator Ellis