



State of Wisconsin

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STEPHEN R. MILLER
CHIEF

February 25, 2009

MEMORANDUM

To: Senator Hopper

From: Joseph T. Kreye, Sr. Legislative Attorney, (608) 266-2263

Subject: Technical Memorandum to **2009 SB 56** (LRB-1583/2) by **DOR**

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

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

M E M O R A N D U M

February 17, 2009

TO: Joseph Kreye
Legislative Reference Bureau

FROM: Rebecca Boldt
Department of Revenue

SUBJECT: Technical Memorandum on SB 56 (LRB 1583/2) – Workplace Wellness Program Credit

The Department has the following technical concerns with the above-referenced bill:

Given that taxpayers may have taxable years that differ from the calendar year, it is possible that the amount of credit claimed in a year could exceed the maximum in the bill solely because of overlap in taxable years among claimants. It is unclear what action the Department should take if this were to happen. If the intent is to limit the fiscal effect of the bill, the limit is accomplished through the Department of Commerce's allocation of the credits up to the annual maximum. Administration of the credit will be easier if the word "claimed" is changed to "allocated" in s. 71.07 (5n)(c)1., 71.28 (5n)(c)1., and 71.47 (5n)(c)1. Alternatively, the limits in s. 71.07 (5n)(c)1., 71.28 (5n)(c)1., and 71.47 (5n)(c)1. could be removed since the limits are also contained in s. 560.208(2).

The word "health" is misspelled in s. 71.07(5n)(a)2. (page 2, line 12), 71.28(5n)(a)2. (page 5, line 8) and 71.47(5n)(a)2. (page 8, line 5).

If you have any questions regarding this technical memorandum, please contact Michael Oakleaf at 261-5173 or via email at Michael.oakleaf@revenue.wi.gov.

cc: Sen. Hopper