



State of Wisconsin

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STEPHEN R. MILLER
CHIEF

May 14, 2009

MEMORANDUM

To: Senator Harsdorf

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

Subject: Technical Memorandum to **2009 SB 187** (LRB-2356/1) 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

May 12, 2009

TO: Joseph Kreye
Legislative Reference Bureau

FROM: Rebecca Boldt
Department of Revenue

SUBJECT: Technical Memorandum on SB 187 (LRB 2356/1) – Active Duty Employee Credit

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

The bill would allow the credit for all wages paid in the taxable year that the employee is deployed or called to active duty, without regard for the date when the employee is deployed or called to active duty, or whether the employer continues to pay wages to the employee after being deployed or called to active duty. Is this the intent? Or is the intent to provide the credit only for those employers who continue to pay the wages of members of the National Guard or Reserves for the period after they are called to active duty?

In addition, it is unclear whether the required annual two-week training period for active National Guard members would qualify as being called to active duty. If this is the case, then all wages for all active National Guard members in Wisconsin up to the limits in the bill would be eligible for the credit. Is this the intent?

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. Harsdorf