



State of Wisconsin

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STEPHEN R. MILLER
CHIEF

October 11, 2011

MEMORANDUM

To: Senator Zipperer

From: Marc E. Shovers, Managing Attorney, (608) 266-0129

Subject: Technical Memorandum to **2011 SB 210 (LRB-1112/2) 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

October 5, 2011

TO: Marc Shovers
Legislative Reference Bureau

FROM: John Koskinen
Brad Caruth
Department of Revenue

SUBJECT: Technical Memorandum on Senate Bill 210: Creating a Nonrefundable Individual Income Tax Credit for Certain Amounts Paid for Amino Acid-Based Elemental Formula

The Department has the following concerns related to the bill:

The credit is available to nonresidents and part-year residents of Wisconsin. It is unlikely that a nonresident could claim the credit as the physician must be licensed to practice medicine under Wisconsin law (ch. 448). It is unclear if the intent is to limit the credit to patients of Wisconsin doctors.

If you have any questions regarding this technical memorandum, please contact Brad Caruth at (608) 261-8984 or bradley.caruth@revenue.wi.gov.

cc: Senator Zipperer