

**DRAFTER'S NOTE**  
**FROM THE**  
**LEGISLATIVE REFERENCE BUREAU**

LRB-2242/P1dn  
PJK:kjf:ph

July 25, 2011

Please review how I treated the tax change very carefully. I assumed that there were two types of taxes under s. 618.43, the general tax under s. 618.43 (1) (a) and the "penalty" tax under s. 618.43 (1) (d) and that s. 618.43 (1) (c) refers to both of those taxes. I assumed that the change on July 21, 2011, has no effect on s. 618.43 (1) (c) or (d) (note, however, that I did change the tax rate for ocean marine insurance in par. (d)). Instead of amending s. 618.43 (1) (a) and creating s. 618.43 (9), I created s. 618.43 (1) (bc) to do both. Please make sure that par. (bc) accomplishes all that is necessary but does not do more than what you intended.

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