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STEPHEN R. MILLER
CHIEF

October 2, 2013

MEMORANDUM

To: Representative Bies

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

Subject: Technical Memorandum to **2013 AB 385** (LRB–2963/1) **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.

MEMORANDUM

October 1, 2013

TO: Marc E. Shovers
Legislative Reference Bureau

FROM: Robert Schmidt
Department of Revenue

SUBJECT: Technical Memorandum on 2013 AB 385 Relating to Changes to the Local Room Tax

The Department of Revenue (DOR) has the following concerns regarding the bill:

(1) It would be advisable for the bill to specify a due date for the room tax report required of municipalities under section 15 of the bill. We suggest that May 1 (the due date for the municipal financial report form required from municipalities with a population of 2,500 or more) be specified as the date the report should be filed with the DOR.

(2) In order to give municipalities the opportunity to change their procedures where needed, we suggest that the provisions of the bill relating to room tax collections, expenditure of room tax proceeds, and membership of the various tourism-related boards be effective on January 1, 2014. The first report to the DOR would be due in 2015.

If you have any questions on this technical memorandum, please contact Daniel Huegel at 266-5705.

cc: Representative Garey Bies