

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

LRB-2437/P1dn  
JK:kmg:mrc

May 5, 1999

Tom Ourada:

Please review this draft carefully to ensure that it conveys your intent. For purposes of absolving a taxpayer from taxes, penalties or interest, what is an “unreasonable” error? Is it necessary to provide that items that are idle or being repaired are not included in calculating “other use” for purposes of the sales tax and use tax exemptions? If an item is idle or being repaired, it certainly isn’t being used. If you have any questions, please contact me.

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