

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

LRB-4196/1dn  
JK&RAC:cmh:kjf

January 12, 2000

Representative Lasee:

1. Please review this draft carefully to ensure that it is consistent with your intent. Because the 1999 tax forms have been printed and some tax returns will be filed before the bill becomes law, having the bill first apply to taxable years beginning on January 1, 1999, will likely create administrative problems for the department of revenue.

2. The bill specifies that the secretary of administration must propose reductions or reestimates of appropriations in an amount equal to \$410,000,000. Please note that the secretary of administration will not be able to make reductions from all appropriations. Many appropriations, such as appropriations of federal moneys and appropriations from segregated funds, cannot legally be used to expand the school property tax rent credit. Therefore, most of the reductions or reestimates will be made from appropriations in the general fund.

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