

**1999 DRAFTING REQUEST**

**Assembly Amendment (AA-AB133)**

Received: 05/14/99

Received By: jkreyc

Wanted: Soon

Identical to LRB:

For: Legislative Fiscal Bureau 6-8849

By/Representing: Shanovich (RR)

This file may be shown to any legislator: NO

Drafter: jkreyc

May Contact:

Alt. Drafters:

Subject: Tax - miscellaneous

Extra Copies:

**Pre Topic:**

LFB:.....Shanovich (RR) -

**Topic:**

Require that DOR submit a report to JCF regarding additional revenues generated by implementation of the integrated tax system

**Instructions:**

See Attached

**Drafting History:**

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/P1	jkreyc 05/14/99	gilfokm 05/15/99	mclark 05/17/99	_____	lrb_docadmin 05/17/99		
	jkreyc 06/14/99	chanaman 06/14/99		_____			
/1			martykr 06/14/99	_____	lrb_docadmin 06/14/99		

FE Sent For:

<END>

**1999 DRAFTING REQUEST**

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/P1	jkreye 05/14/99	gilfokm 05/15/99	mclark 05/17/99	_____	lrb_docadmin 05/17/99		
FE Sent For:		cmh 6/14/99	km14	km14			<END>

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*ae*

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See Attached

PLEASE  
SUBMIT

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/?	jkreye	/p1-5-15-99 fmg	S)17 mrc	MRC/KM 5/17			

FE Sent For:

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## Legislative Fiscal Bureau

One East Main, Suite 301 • Madison, WI 53703 • (608) 266-3847 • Fax: (608) 267-6873

April 22, 1999

Joint Committee on Finance

Paper #831

### Integrated Tax System (DOR -- Tax Administration)

[LFB 1999-01 Budget Summary: Page 530, #2]

#### CURRENT LAW

The Department of Revenue (DOR) has base level funding of \$3,420,500 GPR to develop and implement an integrated tax system (ITS).

The integrated tax system involves the use of technology to develop and implement a comprehensive modernization, upgrade and reorganization of the Department's tax administration personnel, activities, processes and systems into functional components.

#### GOVERNOR

Provide \$2,315,500 GPR and \$915,000 PR in 1999-00 and \$2,280,500 GPR and \$950,000 PR in 2000-01 in additional funding to continue implementation of an integrated tax system in DOR. The bill includes an additional \$4.78 million in sales and use and corporate income and franchise tax revenues in 2000-01 that would be generated by audits related to implementation of the ITS.

#### DISCUSSION POINTS

1. The 1997-99 biennial budget (1997 Wisconsin act 27) provided the Department with \$1,257,100 GPR in 1997-98 and \$203,500 GPR in 1998-99 to contract with a private vendor to develop and implement an integrated tax system. The funding was placed in the Joint Committee on Finance's supplemental appropriation and DOR was required to submit a plan for developing the system before the funding could be released. The Department submitted the plan at the Committee's June, 1998, meeting under s.13.10 and the Committee approved release of \$45,000 GPR in 1997-98 and \$1,415,600 GPR in 1998-99. In addition, the 1997-99 budget adjustment bill (1997 Wisconsin

Act 237) provided the Department with another \$2,000,000 GPR in 1998-99 to implement the ITS.

2. DOR contracted with IBM to develop the ITS master plan and to work with the Department in designing and developing the ITS. However, the contract gives DOR flexibility to contract with other vendors to develop components of the system. The ITS master plan was completed in September 1998.

3. DOR has divided the ITS into the following functional components:

Data Capture. Capturing all submissions received by the Department in a standard electronic form that can be used in tax processing and customer service activities. Submissions include correspondence, returns, payments (paper and electronic) and registration forms. Data collection would include electronic filing, telefiling, scanning, imaging and Internet filing.

Registration. Single centralized registration by all taxpayers regardless of tax type. Capture and maintenance of information such as name, address, related account information and demographic data about each customer across all tax types in one central source.

Taxpayer Accounting. A centralized process that creates and maintains a single integrated account for each taxpayer and generates bills and assessments.

Delinquent Tax. Upgrading and incorporating the delinquent tax collection system into an integrated billing and collection system.

Returns and Payment Processing. Integration and simplification of the workflow of processing tax returns, forms and payments. The process would include receiving returns and form data, verifying their integrity and posting transactions in accounts.

Refunds. A centralized financial system (included with processing and accounting) that would calculate, post and issue refunds.

Financial Accounting. A single automated system that provides disbursements and statistics to internal and external customers for all documents, collections and refunds issued.

Case Management. Administrative support and information needed to manage a tax case throughout the tax process. Case management would provide information on correspondence, status, outcomes of actions, and other information about tax cases.

Audit/Decision Support. Information and processing support for the audit process. Includes data warehousing, high-powered query and analytical tools.

Customer Service. Technology support for the services provided by the Department. The component would the use of technology to improve responses to customer inquiries, redesign and distribute tax forms and to communicate with taxpayers.

There would be several initiatives and pilot projects that would not be specific components

of the core computer system but would be related to front-end tax processing and the testing of new technology that, when successfully completed, would be incorporated into the permanent system. These projects would include upgrading and expanding scanning and imaging, a sales tax Internet filing pilot project, a data warehouse pilot project, and tax forms redesign to improve compliance and enhance scanning activities.

The accounting components and refund billing and collections would be developed together because implementation would involve common processes. In addition, all components have been reconfigured in a process model used to structure its implementation.

4. Each component will be developed through the following general activities:

Business Process Reengineering. A project team identifies potential processes that should be included in the component. Includes review of organizational structure and technology.

Requirements Definition. Business rules for the processes are written that eventually become the computer code supporting the automated system.

Design. Computer models of component processes are developed. System performance and integration will be analyzed.

Development. Computer code is written to instruct each system how to function. Also, code is written to support integration.

Test/Implement. Each system or application is tested to determine if it functions properly both separately and as an element of an integrated system. Following successful testing, the system or application will be put into production.

5. DOR intends to implement the ITS in six phases that coincide with state fiscal years. The implementation phases begin with fiscal year 1998-99 and end with fiscal year 2003-04. Each phase includes a number of components, parts of components, special projects and related activities that would be completed within the fiscal year. All of the activities required for each of the phases must be completed to fully implement the ITS within the timeframe specified for the project. DOR can contract for each phase separately based on the performance of the vendor during the previous phase. The Appendix shows the components, projects and related activities by phase.

6. Each component will be developed to include all of the Department's tax systems. However, each tax will be separately incorporated into the ITS components. The first tax merged into the ITS components will be the sales tax, which should be able to operate through the ITS on January 1, 2001. The individual income tax system will be the second tax incorporated and should begin operating as part of the ITS on July 1, 2001.

7. The ITS master plan indicates that the precise scheduling of the implementation of each ITS component can only be determined when the detailed work plan for the next phase is developed during the latter part of the current phase. According to the master plan, the proposed

sequenced implementation of each component during different phases "will require appropriate support and participation by DOR staff and careful management by the selected vendor. Since each component can only be delivered after it has been tested and subsequently accepted by DOR users, DOR and the partnering vendor must constantly review the implementation schedule to be certain that each component is implemented successfully."

8. Project management of the ITS is based on review of several similar large projects conducted by other agencies and is designed to ensure that DOR meets all business requirements on time and within budget. Several project management strategies will be used including: (a) phased implementation to increase control; (b) clear organization of roles and responsibilities; (c) a partnership relationship with vendors; (d) use of management plans; (e) hiring an independent technical lead to prepare for and monitor technical requirements; (f) use of performance-based contracting; (g) establishment of hardware and software standards; and (h) reliance on business standards.

9. DOR has appointed a project manager who is responsible for the progress of the project. An executive steering committee will monitor progress. Frequent oversight meetings are required and the Secretary's Office will be involved in project oversight. Documentation and work breakdown structures are also required. Project teams will be used to develop and implement the ITS. All project planning and control documents are available from DOR.

10. Table 1 shows the estimated costs incurred for implementation of the integrated tax system. The costs are divided between estimated expenditures for contracted services and DOR costs. DOR expenses are expected to be primarily for a technical consultant and InfoTech and related costs. Funding would also be provided for special projects such as the sales tax Internet filing project. Note that no costs are projected to be incurred after 2002-03. However, master lease payments will be made through 2009-10.

**TABLE 1**

**Projected Costs of the Integrated Tax System**

	<u>1998-99</u>	<u>1999-00</u>	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>	<u>TOTAL</u>
<b>Contract Costs</b>						
Master Plan	\$1,017,500	\$0	\$0	\$0	\$0	\$1,017,500
Registration	1,065,400	2,776,400	0	0	0	3,841,800
Data Capture	320,000	913,200	0	0	0	1,233,200
Returns	450,000	5,609,100	5,609,100	0	0	11,668,200
Taxpayer Accounting	0	262,500	2,059,600	1,009,600	0	3,331,700
Financial Accounting	108,000	262,500	869,100	0	0	1,239,600
Refunds	0	350,000	2,948,800	2,179,500	0	5,478,300
Audit & Decision Support	0	0	262,500	700,000	0	962,500
Case Management	0	0	1,410,500	3,290,400	0	4,700,900
Delinquent Tax	172,000	0	0	350,000	4,117,400	4,639,400
Customer Service	0	0	350,000	0	1,418,900	1,768,900
Other - IBM	674,600	2,872,500	1,872,500	1,872,500	1,872,500	9,164,600
Internet Sales Tax Pilot	300,000	0	0	0	0	300,000
Data Warehouse Pilot	0	689,500	0	0	0	689,500
Forms Redesign	300,000	0	0	0	0	300,000
Scanning upgrade	<u>1,000,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,000,000</u>
<b>Subtotal</b>	<b>\$5,407,500</b>	<b>\$13,735,700</b>	<b>\$15,382,100</b>	<b>\$9,402,000</b>	<b>\$7,408,800</b>	<b>\$51,336,100</b>
<b>DOR Costs</b>						
LTE Salaries & Fringe	\$0	\$87,000	\$87,000	\$0	\$0	\$174,000
Supplies & Services	29,600	39,500	42,500	42,500	42,500	196,600
Permanent Property	125,000	125,000	0	0	0	250,000
Consulting	290,000	290,000	290,000	290,000	290,000	1,450,000
Dev. Computing costs	<u>250,000</u>	<u>750,000</u>	<u>1,250,000</u>	<u>1,250,000</u>	<u>1,250,000</u>	<u>4,750,000</u>
<b>Subtotal</b>	<b>\$694,600</b>	<b>\$1,291,500</b>	<b>\$1,669,500</b>	<b>\$1,582,500</b>	<b>\$1,582,500</b>	<b>\$6,820,600</b>
<b>Total Costs</b>	<b>\$6,102,100</b>	<b>\$15,027,200</b>	<b>\$17,051,600</b>	<b>\$10,984,500</b>	<b>\$8,991,300</b>	<b>\$58,156,700</b>

11. The contract costs are based on IBM's costing methodology and the company's tax industry experience. The IBM methodology estimates total hours of work for the basic project activities, such as programming, that would be required to implement each component. The industry average hourly rate of pay was applied to the total hours for each activity. The estimated cost of hardware and software and funding for special projects is also included.

12. Adjustments were made to reflect the contribution of Department assets, such as the existing delinquent tax system. In addition, the estimates assume that the Department of Revenue will provide approximately 25% of the work to implement the ITS project. The costs associated with this work will be funded by internally reallocating resources and are not shown in Table 1. During development of the ITS, the Department will incur additional costs for programming and



testing, supporting interfaces among old and new systems, purchasing new software tools, creating client/server development and test environments, and for developing and testing hardware. DOR has also indicated that it will reallocate existing resources, including any savings resulting from implementation of the ITS, for additional operating, maintenance and technical support costs related to the ITS. The new system is expected to increase computer usage and related InfoTech costs, change the types of maintenance required and require additional technical support staff during development.

13. As noted, the bill would provide \$2,315,500 GPR and \$915,000 PR in 1999-00 and \$2,280,500 GPR and \$950,000 PR in additional funding for implementation of the ITS. Table 2 shows base level and total funding, by appropriation, that would provided for ITS for the biennium. The \$269,500 PR in base funding for business tax registration is expenditure authority for contract programming to complete the system that would be used to incorporate the business tax registration system into the ITS.

**TABLE 2**  
**Funding for Integrated Tax System by Appropriation**

<u>Appropriation</u>	<u>Base Funding</u>	<u>AB 133 1999-00</u>	<u>Total 1999-00</u>	<u>AB 133 2000-01</u>	<u>Total 2000-01</u>
<b>GPR</b>					
Integrated Tax System	\$3,420,500	\$2,315,500	\$5,736,000	\$2,280,500	\$5,701,000
<b>PR</b>					
Administration of Special District					
Taxes	0	45,000	45,000	30,000	30,000
Business Tax Registration*	269,500	0	269,500	0	269,500
Administration of Local Taxes	0	75,000	75,000	75,000	75,000
Administration of County Sales					
And Use Tax	0	750,000	750,000	800,000	800,000
Administration of Liquor Tax	<u>0</u>	<u>45,000</u>	<u>45,000</u>	<u>45,000</u>	<u>45,000</u>
Total PR	\$269,500	\$915,000	\$1,184,500	\$950,000	\$1,219,500
<b>Total Funding</b>	<b>\$3,690,000</b>	<b>\$3,230,500</b>	<b>\$6,920,500</b>	<b>\$3,230,500</b>	<b>\$6,920,500</b>

\*Base level funding for contract programming to complete the business tax registration computer system.

14. Table 3 shows projected expenses and expenditures for the ITS. DOR intends to master lease contractor and hardware/software costs separately for each project phase. Each master lease would extend over a seven-year period. DOR indicates that it would manage the timing of lease commitments, prepayments and other factors to keep current and future cash flow within base funding levels. Based on the Department's projections, the final master lease payment would be made in 2009-10.

**TABLE 3**

**Integrated Tax System Expenses, Expenditures and Budget**

	<u>1998-99</u>	<u>1999-00</u>	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>
<b>Expenses</b>					
Contractor Costs	\$5,407,500	\$13,735,600	\$15,382,000	\$9,401,900	\$7,408,800
DOR Costs	<u>694,600</u>	<u>1,291,500</u>	<u>1,669,500</u>	<u>1,582,500</u>	<u>1,582,500</u>
<b>Total Costs</b>	<b>\$6,102,100</b>	<b>\$15,027,100</b>	<b>\$17,051,500</b>	<b>\$10,984,400</b>	<b>\$8,991,300</b>
Amount Master Leased	\$2,707,500	\$8,718,300	\$12,246,900	\$8,251,300	\$7,408,800
<b>Expenditures</b>					
Master Lease Payments	\$21,000	\$611,700	\$2,115,900	\$4,187,400	\$5,801,100
Direct Payments	<u>3,394,600</u>	<u>6,308,800</u>	<u>4,804,600</u>	<u>2,733,100</u>	<u>1,582,500</u>
<b>Total Outlays</b>	<b>\$3,415,600</b>	<b>\$6,920,500</b>	<b>\$6,920,500</b>	<b>\$6,920,500</b>	<b>\$7,383,600</b>
<b>Budget</b>					
Base Budget	\$3,415,600	\$3,690,000	\$3,690,000	\$3,690,000	\$3,690,000
Request	<u>0</u>	<u>3,230,500</u>	<u>3,230,500</u>	<u>3,230,500</u>	<u>3,230,500</u>
<b>Total Available</b>	<b>\$3,415,600</b>	<b>\$6,920,500</b>	<b>\$6,920,500</b>	<b>\$6,920,500</b>	<b>\$6,920,500</b>

15. The Department was provided \$3,420,500 GPR to fund ITS implementation activities in 1998-99. As shown in the Appendix, fiscal year 1998-99 is phase 1.2 of the ITS project. All activities specified for the phase have been contracted and are underway. Phase 1.2 should be completed by August, 1999. Specifically, a project master plan, tax type sequencing plan, delinquent tax system analysis and high level system model have all been completed. In addition, business process reengineering for the Data Capture, Registration and Returns Processing components is being performed, the sales tax Internet filing project is being implemented, and the tax forms and scanning upgrades are in progress. DOR is in the process of developing a plan for Phase 2 and negotiating a contract with IBM.

16. Under the master plan, the Data Capture, Registration and Returns Processing components will be completed in Phase 2. In addition, The Accounting and Case Management components will undergo business process reengineering. Requirements will also be developed for the Accounting component and a data warehouse project will be implemented.

17. Based on the current cost estimates, approval of the Governor's recommendation would provide the Department with funding that would be sufficient implement the ITS by 2004-05. While it appears that project activities are conforming to the master plan, most of the implementation activities will be performed in future years and most project costs have not yet been incurred. In addition, specific plans and contracts for future phases have not been developed. Since the project appears to be progressing in conformance with the master plan and within budget, the Committee could approve the funding provided in the bill for implementing the ITS. However, as

an alternative, the Committee may wish to place the entire amount of funding that would be provided in 2000-01 (\$5,701,000 GPR and \$1,219,500 PR) in its GPR and PR supplemental appropriations. DOR could be required to submit a report to the Committee, detailing ITS past and proposed expenditures and activities, for approval under s. 13.10 before the funding could be released. This alternative would recognize the inherent uncertainty of cost estimates and implementation schedules in projects of this nature.

18. The bill includes an additional \$4.78 million in sales and use and corporate income and franchise taxes that would be generated by audits related to implementation of the ITS. The projection of the amount of additional revenues that could be generated was developed by IBM based on analysis of specific cases where the tax gap caused by taxpayer underreporting could be reduced through the ITS. DOR has estimated that the gap is between \$270 and \$370 million. The additional revenue in 2000-01 would be primarily generated by using external data in conjunction with ITS records to identify use tax audit candidates and businesses that are not filing or underreporting sales and income and franchise taxes.

19. Assuming that implementation of the ITS would generate additional revenue through related audit activities raises a significant budget issue. The 1997-99 budget provided DOR with 12 additional auditors to conduct corporate income and sales tax audits, and included an additional \$700,000 in annual revenues for the activities of each auditor. The Department is required to provide a report on these activities by January 1, 2000. The Act also included additional revenue of \$1,000,000 per year for individual income tax audits identified through the use of new computer software. In addition to the anticipated revenues from the ITS, AB 133 includes \$448,500 in 1999-00 and \$1,894,000 in 2000-01 in corporate income and franchise and sales and use taxes that would be generated by the activities of additional positions in the Department's Nexus Unit and temporary events operator/vendor program (see Issue Paper #832).

The size of the estimated tax gap indicates that there is potential for these positions and activities to generate significant revenues, particularly in the short term. However, over time there is a concern that each of these pursuits will not continue to be as productive as originally estimated. As a result, the Committee may wish to require the Department to prepare a report that estimates the incremental additional revenues that are generated by each of these activities. The report could be due on January 1, 2002.

## **ALTERNATIVES**

1. Approve the Governor's recommendation to provide \$2,315,500 GPR and \$915,000 PR in 1999-00 and \$2,280,500 GPR and \$950,000 PR in 2000-01 to continue implementation of an integrated tax system in DOR.

2. Adopt the Governor's recommended funding amounts with a modification to place \$5,701,000 GPR and \$1,219,500 PR in 2000-01 in the Committee's appropriations. These funds, which represent the total recommended budget for the system in 2000-01 (including base funding),

could be released, under s. 13.10, after the Committee approves a report submitted by DOR that details past and future expenditures for the ITS.

3. Require the Department to prepare a report which identifies the additional revenue generated by enhanced revenue collection measures included in the 1997-99 biennial budget and AB 133 and submit the report to the Joint Committee on finance by January 1, 2002.

4. Maintain current law.

<u>Alternative 4</u>	<u>GPR</u>	<u>PR</u>	<u>TOTAL</u>
1999-01 REVENUE (Change to Bill)	-\$4,780,000	\$0	-\$4,780,000
1999-01 FUNDING (Change to Bill)	-\$4,596,000	-\$1,865,000	-\$6,461,000

lol.

to measure.

Prepared by: Ron Shanovich

goes under  
JCF monitor?  
↓  
is there a what  
to refer to?  
see 97-27 § 847  
(1x12)  
(or legislative?)

**APPENDIX**

**Integrated Tax System Component Sequencing**

<b>PHASE 1.2 1998-99</b>	<b>PHASE 2 1999-2000</b>	<b>PHASE 3 2000-01</b>
<p><b>Components</b> Data Capture Registration Returns Processing Accounting</p> <p><b>Projects</b> Internet Filing Scanning Upgrade Work Plan for Phase 2</p>	<p><b>Components</b> Data Capture Registration Returns Processing Accounting Case Management</p> <p><b>Projects</b> Data Warehouse Pilot Forms Redesign Work Plan for Phase 3</p> <p><b>Specific Tax System Focus</b> Sales and Use Individual Income</p>	<p><b>Components</b> Accounting Case Management Audit Customer Service</p> <p><b>Projects</b> Correspondence Pilot Work Plan for Phase 4</p> <p><b>Specific Tax System Focus</b> Sales and Use Withholding Individual Income Estate</p>
<b>PHASE 4 2001-02</b>	<b>PHASE 5 2002-03</b>	<b>PHASE 6 2003-04</b>
<p><b>Components</b> Delinquent Accounts Case Management Audit/Decision Support</p> <p><b>Projects</b> Work Plan for Phase 5</p> <p><b>Specific Tax System Focus</b> Sales and Use Individual Income Estate Withholding</p>	<p><b>Components</b> Delinquent Accounts Customer Service</p> <p><b>Projects</b> Work Plan for Phase 6</p> <p><b>Specific Tax System Focus</b> Sales and Use Individual Income Corporate Income Withholding Estate</p>	<p><b>Projects</b> Merge Miscellaneous Tax Types</p> <p><b>Specific Tax System Focus</b> Sales and Use Corporate Income Utility Property Withholding Individual Income Estate Excise</p>



State of Wisconsin  
1999 - 2000 LEGISLATURE

5-14-99

PI  
LRBb03144  
JK: King  
RAR

SOON

✓  
LFB:.....Shanovich (RR) – Require that DOR submit a report to JCF regarding additional revenues generated by implementation of the integrated tax system *el*

FOR 1999-01 BUDGET — NOT READY FOR INTRODUCTION

**LFB AMENDMENT**

**TO 1999 ASSEMBLY BILL 133 AND 1999 SENATE BILL 45**

*WPO:  
Fix Request Sheet*

1 At the locations indicated, amend the bill as follows:

2 1. Page 1421, line 4: after that line insert:

3 <sup>X</sup>  
③ ~~(1)~~ INTEGRATED TAX SYSTEM. The department of revenue shall submit a report  
4 to the joint committee on finance, by January 1, 2002, that specifies the past and  
5 future expenditures for the implementation of the department's integrated tax  
6 system, as created under 1997 Wisconsin Act 27, section 9143 (4z), and as affected  
7 by this act, and that identifies any additional revenue that has been generated by the  
8 implementation of the integrated tax system.”

9 (END)



State of Wisconsin  
1999 - 2000 LEGISLATURE

LRBb0314/PI

JK:kmg:mrc

cmr

in 6-14-99

LFB:.....Shanovich (RR) - Require that DOR submit a report to JCF regarding additional revenues generated by implementation of the integrated tax system

FOR 1999-01 BUDGET — NOT READY FOR INTRODUCTION

LFB AMENDMENT

TO 1999 ASSEMBLY BILL 133 AND 1999 SENATE BILL 45

SOON

1 At the locations indicated, amend the bill as follows:

2 1. Page 1421, line 4: after that line insert:

3 “(1x) INTEGRATED TAX SYSTEM. The department of revenue shall submit a report  
4 to the joint committee on finance, by January 1, 2002, that ~~specifies the past and~~  
5 ~~future expenditures for the implementation of the department's integrated tax~~  
6 ~~system~~, as created under 1997 Wisconsin Act 27, section 9143 (4z), and as affected  
7 by this act ~~with the~~, identifies any additional revenue that has been generated by the  
8 implementation of the integrated tax system.”

9

(END)



State of Wisconsin  
1999 - 2000 LEGISLATURE

LRBb0314/1  
JK:kmg&cmh:km

LFB:.....Shanovich (RR) – Require that DOR submit a report to JCF regarding additional revenues generated by implementation of the integrated tax system

FOR 1999-01 BUDGET — NOT READY FOR INTRODUCTION

LFB AMENDMENT

TO 1999 ASSEMBLY BILL 133 AND 1999 SENATE BILL 45

1 At the locations indicated, amend the bill as follows:

2 1. Page 1421, line 4: after that line insert:

3 “(1x) INTEGRATED TAX SYSTEM. The department of revenue shall submit a report  
4 to the joint committee on finance, by January 1, 2002, that identifies any additional  
5 revenue that has been generated by the implementation of the integrated tax system,  
6 as created under 1997 Wisconsin Act 27, section 9143 (4z), and as affected by this  
7 act.”.

8 (END)