

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

LRBs0185/1dn  
MES&DAK:cmh:ch

November 5, 1999

This bill is drafted according to your instructions, in that it is based on LRBs0176 and LFB motions # 9320 and 9322. I am still not sure what created s. 77.64 (5) (j) means, which is from assembly amendment 6 to Special Session AB-1. That paragraph states that "The department shall calculate the rebate for the family only of an individual who has been, or was, incarcerated in a state or federal prison during the taxable year to which 1999 Wisconsin Act .... (this act) applies."

I don't know what it means for DOR to "calculate the rebate for the family only" of someone who was incarcerated in 1998. On what basis is the rebate to be calculated? Once the rebate is calculated, there is no prohibition against anyone who was incarcerated in a state or federal prison in 1998 from receiving the rebate, although under s. 77.64 (5) (k), which is from assembly (floor) amendment 7 to Special Session AB-1, the check may not be sent to any state or federal prison facility. Section 77.64 (5) (j) does not seem to have any application to a single individual who was incarcerated in 1998, and s. 77.64 (5) (k) only restricts the location to which the check may be sent.

It also seems to me that a literal reading of the last sentence in s. 77.64 (3) (e) could prohibit any nonresident from being eligible to receive a rebate; it seems as if that sentence should prohibit a nonresident from being eligible to receive a rebate if the individual's spouse is eligible to receive a rebate as resident or part-year resident.

Please let me know if you have any questions about this bill.

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Because state assistance programs vary so widely and because the language for the nonstatutory provisions concerning determinations of eligibility has had to be drafted so broadly, the provisions may not be able to completely effect your intent.

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