

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRBs0188/2dn

MES:...:hnh

November 9, 1999

As we have discussed, the removal of nonstatutory provision sub. "(2)", which states that "This act is void if it does not take effect on or before December 31, 1999" could cause significant problems for taxpayers and employers if this bill does not take effect on or before December 31, 1999, because the income tax provisions that are repealed in bill SECTION 5 first apply to taxable years beginning on January 1, 2000. If these provisions take effect on January 1, 2000, and are then repealed in the middle of the taxable year, I believe that a great deal of administrative and accounting problems would ensue. At your request, however, nonstat. sub. (2) is removed from this version of the bill. If it appears that the bill will not take effect on or before December 31, 1999, the bill should be redrafted or amended.

Please note that I have not deleted as many paragraphs in s. 77.64 (5) as the fiscal bureau has suggested, but I believe that sub. (5) still meets your intent. Please let me know if this is not the case and I will delete whatever other paragraphs you believe must be deleted. I was not sure what changes you wanted to nonstatutory provision sub. (1), "DETERMINATIONS OF ELIGIBILITY OR EXTENT OR AMOUNT OF CERTAIN BENEFITS." Is this provision OK?

Please review the rest of this version of the bill very carefully to ensure that it is consistent with your intent.

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