

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

LRB-3414/1dn
JK:jld:rs

October 21, 2003

Senator Kanavas:

Please review this draft carefully to ensure that it is consistent with your intent. The bill includes the jobs creation and retention provision contained in the unamended version of 2001 Senate Bill 197. Please note that the department of revenue indicated in a technical memorandum to SB-197 that it was concerned that the provision may violate the Commerce and Equal Protection clauses of the U.S. Constitution because the provision applies only to activities within this state. Please contact me if you have any questions.

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