

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

LRB-2520/P2dn  
JK:kjf:cph

April 16, 2003

Sen. Kanavas:

Please review this draft carefully to ensure that it is consistent with your intent. To ensure that the bill has no fiscal effect in the 2003-05 biennium and that calendar year and fiscal year taxpayers are treated equally, the bill first applies to taxable years beginning on January 1, 2006.

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