



# State of Wisconsin

## LEGISLATIVE REFERENCE BUREAU

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STEPHEN R. MILLER  
CHIEF

July 21, 2005

## MEMORANDUM

**To:** Representative Underheim

**From:** Joseph T. Kreye, Sr. Legislative Attorney, (608) 266-2263

**Subject:** Technical Memorandum to **2005 AB-223** (LRB 05-0894/1)

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We received the attached technical memorandum relating to your bill. This copy is for your information and your file. If you wish to discuss this memorandum or the necessity of revising your bill or preparing an amendment, please contact me.

**MEMORANDUM**

July 20, 2005

**TO:** Joseph Kreye  
Legislative Reference Bureau

**FROM:** Rebecca Boldt  
Department of Revenue

**SUBJECT:** Technical Memorandum on AB 223: Airport Development Zones

The credits first apply to taxable years beginning on January 1, 2005. There would be a problem if the bill were enacted after tax forms were sent to the printer. The Department would prefer that if the bill were enacted after July 31, the treatment would first apply to taxable years beginning on January 1 following date of enactment.

If you have any questions regarding this technical memorandum, please contact Pam Walgren at 266-7817.

cc: Rep. Underheim