



State of Wisconsin

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STEPHEN R. MILLER
CHIEF

March 31, 2005

MEMORANDUM

To: Representative Bies

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

Subject: Technical Memorandum to **2005 AB-245** (LRB 05-2034/1)

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

March 29, 2005

TO: Joseph Kreye
Legislative Reference Bureau

FROM: Blair Kruger
Department of Revenue

SUBJECT: Technical Memorandum on 2005 AB 245 Concerning Utility Aid Payments Based on the Megawatt Capacity of Wind Farms

We have the following concerns about the bill.

The change in the gross receipts utility tax would take effect on the day after publication. To aid in administration, and to prevent problems with any existing wind farms that could fall under the bill's provisions, we suggest that the effective date for this change be January 1, 2006.

The bill would also be effective for the utility aid provisions beginning with payments in July 2005. Municipalities and counties are notified of their utility shared revenue distributions for the coming year on September 15. Notices for the payments in 2005 have already been issued, and taxes levied, based on information in those estimates. We suggest that the effective date for the change in utility shared revenues be effective with the payments in July 2006.

If you have any questions regarding this technical memorandum, please contact Daniel Huegel at 266-5705.

cc: Representative Garey Bies