



State of Wisconsin

LEGISLATIVE REFERENCE BUREAU

1 EAST MAIN, SUITE 200
P. O. BOX 2037
MADISON, WI 53701-2037

LEGAL SECTION: (608) 266-3561
REFERENCE SECTION: (608) 266-0341
FAX: (608) 264-6948

STEPHEN R. MILLER
CHIEF

March 19, 2007

MEMORANDUM

To: Representative Mursau

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

Subject: Technical Memorandum to **2007 AB 171** (LRB-1766/1) by **DOR**

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 13, 2007

TO: Joe Kreye
Legislative Reference Bureau

FROM: Paul Ziegler
Department of Revenue

SUBJECT: Technical Memorandum on AB 171 Creating an Income Tax Credit for Sales Tax Paid on Corn Purchased for Fuel for Residential Use

Section 71.07 (8m) allows the credit to offset the alternative minimum tax under s. 71.08. Therefore, s. 71.08 (1) (intro) should to be amended to include s. 71.07 (8m) in the list of credits not considered when determining alternative minimum tax.

If you have any questions regarding this technical memorandum, please contact Blair Kruger at (608) 266-1310 or bkruger@dor.state.wi.us.

Cc: Representative Mursau