



State of Wisconsin

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STEPHEN R. MILLER
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October 29, 2007

MEMORANDUM

To: Representative Honadel

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

Subject: Technical Memorandum to **2007 AB 540** (LRB-2681/5) 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

October 23, 2007

TO: Joseph Kreye
Legislative Reference Bureau

FROM: Rebecca Boldt
Department of Revenue

SUBJECT: Technical Memorandum on AB 540 (LRB 2681/05) – Technology Training Credit

The Department has the following technical concerns with the above-referenced bill:

It is unclear what could be included in the “amount paid for technology training, including wages.” For example, assume a new employee receives on-the-job training from their supervisor. Would both the employee’s wages and the supervisor’s wages be included as an “amount paid for technology training?” If the training is provided on the job, when would the training period end? The author may wish to clarify this provision.

The credit is available if the individual receiving the training will be the claimant’s employee in Wisconsin after completing the training. It is unclear what would happen if the individual, after completing an extended training program, decides not to go to work for the claimant. Should the claimant be required to repay any credit that may have already been claimed?

If you have any questions regarding this technical memorandum, please contact Michael Oakleaf at 261-5173 or via email at Michael.oakleaf@revenue.wi.gov.

cc: Rep. Honadel