



State of Wisconsin

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STEPHEN R. MILLER
CHIEF

January 28, 2008

MEMORANDUM

To: Representative Hixson

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

Subject: Technical Memorandum to **2007 AB 662** (LRB-3306/1) 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.

M E M O R A N D U M

January 18, 2008

TO: Joseph T. Kreye
Legislative Reference Bureau

FROM: Paul Ziegler
Department of Revenue

SUBJECT: Technical Memorandum on AB 662 Relating to the Charge-Back of Refunded and Rescinded Taxes and Sharing of Certain Collected Taxes

The Department of Revenue is concerned about a potential disagreement between the statutory language in the bill and the discussion in the analysis.

When the third paragraph of the analysis discusses the change in the date on which a charge-back is due, was this intended to affect only personal property taxes or both real and personal property taxes? The statutory changes in the bill pertaining to the date changes would affect only personal property taxes.

The bill may conflict with certain provisions of s. 74.23 (1) (a) 4., s. 74.25 (1) (a) 4., and s. 74.30 (1) (d) which permit a municipality to retain the full proceeds from collections of omitted taxes during the tax settlement process.

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

cc: Representative Kim Hixson