



State of Wisconsin

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STEPHEN R. MILLER
CHIEF

January 29, 2008

MEMORANDUM

To: Representative Friske

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

Subject: Technical Memorandum to **2007 AB 681** (LRB-2822/1) 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

January 18, 2008

TO: Marc Shovers
Legislative Reference Bureau

FROM: Rebecca Boldt
Department of Revenue

SUBJECT: Technical Memorandum on Assembly Bill 681: Exempting from Taxation the Pension Benefits of Certain Retired Federal Employees

The Department has the following concerns related to the bill:

2007 Act 20 created sec. 71.05(1)(ae) to exempt up to \$5,000 of retirement income. This bill also creates par.(ae). This bill will have to assign a different paragraph for the exemption for payments from the Civil Service Retirement System and change all references.

If you have any questions regarding this technical memorandum, please contact Brad Caruth at (608) 261-8984 or bradley.caruth@revenue.wi.gov.

cc: Representative Friske