



# State of Wisconsin

## LEGISLATIVE REFERENCE BUREAU

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STEPHEN R. MILLER  
CHIEF

February 19, 2008

## MEMORANDUM

**To:** Representative Shilling

**From:** Marc E. Shovers, Sr. Legislative Attorney, (608) 266-0129

**Subject:** Technical Memorandum to **2007 AB 786** (LRB-3463/1) by **DOR**

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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**

February 18, 2008

**TO:** Marc Shovers  
Legislative Reference Bureau

**FROM:** Rebecca Boldt  
Department of Revenue

**SUBJECT:** Technical Memorandum on Assembly Bill 786: Creating a Nonrefundable Individual Income Tax Credit for the Purchase of Gluten-Free Food

The Department has the following concerns related to the bill:

The credit is available for "any amount that is spent on the purchase of gluten-free food." For a person with the medical condition, it appears this would be for the entire amount spent during the year for food. This would include purchases of fruits, vegetables, meats, poultry, dairy products, etc. Is this the intent?

It appears the credit is based on the amount spent on food for the entire family, not just for the person with the medical condition. Is this the intent?

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

cc: Representative Shilling