



State of Wisconsin

LEGISLATIVE REFERENCE BUREAU

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STEPHEN R. MILLER
CHIEF

March 5, 2008

MEMORANDUM

To: Representative Davis

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

Subject: Technical Memorandum to **2007 AB 894** (LRB-3991/2) 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 3, 2008

TO: Joseph Kreye
Legislative Reference Bureau

FROM: Rebecca Boldt
Department of Revenue

SUBJECT: Technical Memorandum on AB 894 – Cafeteria Health Plan Credit

The bill is effective for tax years beginning on or after January 1, 2008. This date would only be a problem if the bill is enacted late in the year. Due to the time it takes to prepare tax forms and instructions, if the bill is enacted after July 31, 2008, the Department would prefer an effective date of January 1, 2009.

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. Davis