



# State of Wisconsin

## LEGISLATIVE REFERENCE BUREAU

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STEPHEN R. MILLER  
CHIEF

March 20, 2007

## MEMORANDUM

**To:** Senator Roessler

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

**Subject:** Technical Memorandum to **2007 SB 87** (LRB-1605/1) 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**

March 14, 2007

**TO:** Marc Shovers  
Legislative Reference Bureau

**FROM:** Rebecca Boldt  
Department of Revenue

**SUBJECT:** Technical Memorandum on Senate Bill 87: Creating an individual income tax subtract modification for medical care insurance costs paid by certain individuals who are employed by other persons

The Department has the following concerns related to the bill:

The language of the bill provides that it applies for taxable years beginning after December 31, 2006. This would be a problem only if enacted late in the year after 2007 forms had been finalized. If enacted after July 31, 2007, it would be preferable if the language would provide that it apply for taxable years beginning after December 31, 2007.

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

cc: Senator Roessler