



# State of Wisconsin

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STEPHEN R. MILLER  
CHIEF

May 23, 2007

## MEMORANDUM

**To:** Mark Patronskey – Legislative Council

**From:** Mary Gibson-Glass, Sr. Legislative Attorney, (608) 267-3215

**Subject:** Technical Memorandum to **2007 SB 185** (LRB-2482/1) 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.

**M E M O R A N D U M**

May 22, 2007

**TO:** Mary Gibson Glass  
Legislative Reference Bureau

**FROM:** Rebecca Boldt  
Department of Revenue

**SUBJECT:** Technical Memorandum on Senate Bill 185 – Individual Income Tax Checkoff for Non-Motorized Trails

This provision takes effect on the day after publication or on the second day after publication of the 2007-09 biennial budget. This would mean that the designation could be effective during a period when 2006 fiscal year returns may still be filed. This will be confusing when someone can make the designation but there is no line on the return for it. It is preferable that the effective date be for taxable years beginning on or after January 1, 2007, or if enacted after July 1, 2007, for taxable years beginning on or after January 1, 2008.

If you have any questions regarding this technical memorandum, please contact Brad Caruth at (608) 261-8984.

cc: Dan Schmidt  
Mark Patrosky