



# State of Wisconsin

## LEGISLATIVE REFERENCE BUREAU

1 EAST MAIN, SUITE 200  
P. O. BOX 2037  
MADISON, WI 53701-2037

LEGAL SECTION: (608) 266-3561  
REFERENCE SECTION: (608) 266-0341  
FAX: (608) 264-6948

STEPHEN R. MILLER  
CHIEF

February 18, 2008

## MEMORANDUM

**To:** Senator Vinehout

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

**Subject:** Technical Memorandum to **2007 SB 459** (LRB-3967/1) 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.

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

February 11, 2008

**TO:** Joseph Kreye  
Legislative Reference Bureau

**FROM:** Rebecca Boldt  
Department of Revenue

**SUBJECT:** Technical Memorandum on SB 459 – Dairy Manufacturing Facility Investment  
Credit - Cooperatives

The Department has the following technical concern with the above referenced bill:

As with other credits administered by the Department of Commerce, the bill could require the taxpayer to attach a copy of the certification and credit allocation from Commerce to the tax return for the year on which the credit is claimed.

If you have any questions regarding this technical memorandum, please contact Michael Oakleaf at 261-5173 or via email at Michael.Oakleaf@revenue.wi.us.

cc: Sen. Vinehout