



State of Wisconsin

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STEPHEN R. MILLER
CHIEF

February 29, 2008

MEMORANDUM

To: Senator Leibham

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

Subject: Technical Memorandum to **2007 SB 506** (LRB-4045/1) **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.

MEMORANDUM

February 25, 2008

TO: Joseph Kreye
Legislative Reference Bureau

FROM: Rebecca Boldt
Department of Revenue

SUBJECT: Technical Memorandum on SB 506 – Insulating Concrete Forms and Energy Efficient Products Credit

The bill does not define what is meant by costs to manufacture insulating concrete forms or energy efficient products. It is not clear if it would include the cost of the building where the items are manufactured, the equipment used to manufacture the items, or only wages, utilities, and raw materials. This should be clarified.

The proposed legislation makes no provision for the funding of the costs involved in administering the activities required. The administrative costs under this proposal are \$21,000 for printing of forms and \$8,400 for LTE salary and fringe. The LTEs are needed to perform the programming changes in WINPAS, develop business rules, and test the system. All costs are one time. If the author wishes to provide funding, appropriation language could be developed and costs allocated in the following manner:

	Chapter 20	Amount	FTE
one-time	s. 20.566 (1) (a)	\$26,600	
one-time	s. 20.566 (3) (a)	\$2,800	

If you have any questions regarding this technical memorandum, please contact Michael Oakleaf at 261-5173, or via email at Michael.oakleaf@or.state.wi.us. Questions on administrative costs can be directed to Julie Raes at 267-9892, or via email at Julie.Raes@revenue.wi.gov.

cc: Sen. Leibham