



# State of Wisconsin

## LEGISLATIVE REFERENCE BUREAU

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STEPHEN R. MILLER  
CHIEF

March 4, 2009

## MEMORANDUM

**To:** Representative Murtha

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

**Subject:** Technical Memorandum to **2009 AB 91** (LRB-1584/2) 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

February 17, 2009

**TO:** Joseph Kreye  
Legislative Reference Bureau

**FROM:** Rebecca Boldt  
Department of Revenue

**SUBJECT:** Technical Memorandum on AB 91 (LRB 1584/2) – Workplace Wellness Program Credit

The Department has the following technical concerns with the above-referenced bill:

Given that taxpayers may have taxable years that differ from the calendar year, it is possible that the amount of credit claimed in a year could exceed the maximum in the bill solely because of overlap in taxable years among claimants. It is unclear what action the Department should take if this were to happen. If the intent is to limit the fiscal effect of the bill, the limit is accomplished through the Department of Commerce's allocation of the credits up to the annual maximum. Administration of the credit will be easier if the word "claimed" is changed to "allocated" in s. 71.07 (5n)(c)1., 71.28 (5n)(c)1., and 71.47 (5n)(c)1. Alternatively, the limits in s. 71.07 (5n)(c)1., 71.28 (5n)(c)1., and 71.47 (5n)(c)1. could be removed since the limits are also contained in s. 560.208(2).

The word "health" is misspelled in s. 71.07(5n)(a)2. (page 2, line 12), 71.28(5n)(a)2. (page 5, line 8) and 71.47(5n)(a)2. (page 8, line 5).

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](mailto:Michael.oakleaf@revenue.wi.gov).

cc: Rep. Murtha