

2009 DRAFTING REQUEST

Bill

Received: **09/02/2009**

Received By: **jkreye**

Wanted: **As time permits**

Identical to LRB:

For: **Rich Zipperer (608) 266-5120**

By/Representing: **chris**

This file may be shown to any legislator: **NO**

Drafter: **jkreye**

May Contact:

Addl. Drafters:

Subject: **Tax, Other - miscellaneous**

Extra Copies:

Submit via email: **YES**

Requester's email: **Rep.Zipperer@legis.wisconsin.gov**

Carbon copy (CC:) to: **joseph.kreye@legis.wisconsin.gov**

Pre Topic:

No specific pre topic given

Topic:

Prohibit the department of revenue from interpreting rules and statutes to increase revenues

Instructions:

See attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?							
/1	jkreye 09/03/2009	jdyer 09/03/2009	jfrantze 09/03/2009	_____	cduerst 09/03/2009	mbarman 09/04/2009	

FE Sent For:

<END>

↳ Not Needed

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/?	jkreye	1 9/3 jld	9/3	9/3			

FE Sent For:

<END>



Jld

2009 BILL

in 9-3-09

x
1 **AN ACT** *Gen* ...; **relating to:** the Department of Revenue's interpretation of the law. ✓

Analysis by the Legislative Reference Bureau

Under this bill, the Department of Revenue may not change its interpretation of any statute or administrative rule in order to increase state tax revenue unless the change is required by a change to the statute or administrative rule made by the tax appeals commission, the courts, or the legislature. ✓

*
*

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

2 SECTION 1. 73.15^x of the statutes is created to read:

3 **73.15 Reinterpretation prohibited.** ✓ The department of revenue ✓ may not
4 change its interpretation of any statute or administrative rule ✓ in order to increase
5 state tax revenue ✓ unless the change is required by a change to the ✓ statute or
6 administrative rule made by the tax appeals commission, ✓ the courts, or the
7 legislature. ✓

8 (END)

Basford, Sarah

From: Reader, Chris
Sent: Friday, September 04, 2009 10:08 AM
To: LRB.Legal
Subject: Draft Review: LRB 09-3364/1 Topic: Prohibit the department of revenue from interpreting rules and statutes to increase revenues

Please Jacket LRB 09-3364/1 for the ASSEMBLY.