



# 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

November 9, 2009

## MEMORANDUM

**To:** Representative Rhoades

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

**Subject:** Technical Memorandum to **2009 AB 523** (LRB-3352/1) 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

October 28, 2009

**TO:** Joseph Kreye  
Legislative Reference Bureau

**FROM:** Paul Ziegler  
Department of Revenue

**SUBJECT:** Technical memorandum on AB 523 – relating to the sales and use tax exemption for electricity and natural gas.

The Department has the following concern with the bill:

The effective date of the bill may not provide sufficient time for the department to notify affected businesses and for such businesses to change their systems.

The department recommends the effective date be the first day of the 3<sup>rd</sup> month (rather than the 2<sup>nd</sup> month) beginning after publication. This would allow a minimum of 60 days between the date of publication and the effective date of the change.

If you have questions regarding this technical memorandum, please contact Jacek Cianciara at (608) 266-8133 or [jcianciara@dor.state.wi.us](mailto:jcianciara@dor.state.wi.us).

cc: Representative Rhoades