



State of Wisconsin

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STEPHEN R. MILLER
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March 3, 2010

MEMORANDUM

To: Representative Ripp

From: Marc E. Shovers, Managing Attorney, (608) 266-0129

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

Subject: Technical Memorandum to **2009 AB 714** (LRB-4073/1) 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 17, 2010

TO: Marc Shovers
Joseph Kreye
Legislative Reference Bureau

FROM: Rebecca Boldt
Department of Revenue

SUBJECT: Technical Memorandum on Assembly Bill 714 (LRB 4073/1) – Donated Meat
from a Game Animal

The Department has the following concerns related to the bill:

It is unlikely that an insurance company would have income from processing the meat of a game animal. As such, it appears that the creation of sec. 71.45(1)(c) is not needed.

It is not clear how the meat processor would know or could demonstrate that the processed meat was actually donated to a charitable organization. One option would be to require the individual to certify in writing to the processor that he/she intends to donate the meat to a qualified charitable organization. Alternatively, the individual could be required to send a copy of the receipt for the contribution to the processor.

If you have any questions regarding this technical memorandum, please contact Brad Caruth at 608-261-8984 or Bradley.Caruth@revenue.wi.gov.

cc: Representative Ripp