



State of Wisconsin

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STEPHEN R. MILLER
CHIEF

April 12, 2010

MEMORANDUM

To: Representative Van Akkeren

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

Subject: Technical Memorandum to **2009 AB 773** (LRB-4262/1) 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, 2010

TO: Joseph Kreye
Legislative Reference Bureau

FROM: Rebecca Boldt
Department of Revenue

SUBJECT: Technical Memorandum on AB 773 (LRB 4262/1) – Credit for the Purchase of Insulating Concrete Forms

The Department has the following technical concern with the above referenced bill:

The bill is effective for tax years beginning on or after January 1, 2010. The effective date would be a problem only if this bill were enacted late in 2010 after 2010 forms had been finalized. It would be preferable if the bill is enacted after July 31 that the effective date would be taxable years beginning on or after January 1 of the year after the date of enactment.

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.

cc: Rep. Van Akkeren