



State of Wisconsin

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STEPHEN R. MILLER
CHIEF

March 11, 2010

MEMORANDUM

To: Representative Sinicki

From: Joseph T. Kreye, Sr. Legislative Attorney, (608) 266-2263
Tracy K. Kuczenski, Legislative Attorney, (608) 266-9867

Subject: Technical Memorandum to **2009 AB 817** (LRB-4385/1) 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

March 9, 2010

TO: Tracy T. Kuczenski
Joseph Kreye
Legislative Reference Bureau

FROM: Rebecca Boldt
Department of Revenue

SUBJECT: Technical Memorandum on AB 817 (LRB 4385/1/1) – Credit for Employer-
Provided Housing Assistance

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

Proposed sections 71.07(5n)(a)2, 71.28(5n)(a)2, and 71.47(5n)(a)2 provide that a "Participating employer" has the meaning given in s. 234.615(1)(e). The reference should be to s. 234.615(1)(f).

In proposed s. 234.615(1)(a)1., an eligible employee's annual gross household income is to be adjusted by household size. However, there is no definition for the term "household." For example, does it include only an individual, his or her spouse, and dependent children? Or does it include all unmarried individuals who live in the same home, including related or unrelated individuals who live with a married couple? Does it include domestic partners? The author may wish to provide a definition for the term.

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. Sinicki