



# State of Wisconsin

## LEGISLATIVE REFERENCE BUREAU

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STEPHEN R. MILLER  
CHIEF

April 16, 2010

## MEMORANDUM

**To:** Representative Sinicki

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

**Subject:** Technical Memorandum to **2009 AB 901** (LRB-2104/2) **by DOR**

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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**

April 7, 2010

**TO:** Joseph Kreye  
Legislative Reference Bureau

**FROM:** Paul Ziegler  
Department of Revenue

**SUBJECT:** Technical Memorandum on AB 901 – relating to the sales and use tax exemption for textbooks.

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 July 11, 2011 or the first day of the 3<sup>rd</sup> month beginning after publication, whichever is later. 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 Bob Schmidt at (608) 267-9892 or [robertk1.schmidt@revenue.wi.gov](mailto:robertk1.schmidt@revenue.wi.gov).

cc: Representative Sinicki