



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

July 12, 2011

MEMORANDUM

To: Senator Wanggaard

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

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

Subject: Technical Memorandum to **2011 SB 140** (LRB-2262/1) by **DOR**

We received the attached technical memorandum relating to your bill. This copy is for your information and your file.

DOR is correct. This is a technical problem the LRB will fix with a Chief Clerk's Correction.

cc. Tracy Kuczenski
Tamara Dodge

MEMORANDUM

July 7, 2011

TO: Marc Shovers
Joseph Kreye
Tracy Kuczenski
Tamara Dodge
Legislative Reference Bureau

FROM: Rebecca Boldt
Department of Revenue

SUBJECT: Technical Memorandum on Senate Bill 140: Creating an Individual Income Tax Checkoff for Contributions to Elementary and Secondary Education, Shared Revenue, and Medical Assistance, and Making an Appropriation

The Department has the following concerns related to the bill:

Page 15, line 1 includes a reference to sec. 71.10(5k). It should also include references to (5L) and (5n) so that if enacted after July 31, all three designations would first apply to taxable years beginning on January 1 of the year following the year in which the subsection takes effect.

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

cc: Senator Wanggaard