



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

March 1, 2012

MEMORANDUM

To: Senator Holperin

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

Subject: Technical Memorandum to **2011 SB 512** (LRB-3611/1) 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 28, 2012

TO: Marc Shovers
Legislative Reference Bureau

FROM: John Koskinen
Brad Caruth
Department of Revenue

SUBJECT: Technical Memorandum on Senate Bill 512: Changing the Calculation of the Veterans and Surviving Spouses Property Tax Credit as it Relates to a Claimant's Principal Dwelling

The Department has the following concern related to the bill:

The bill defines principal dwelling as "any dwelling, whether owned or rented..." Since a rented dwelling does not qualify for the credit, it would be preferable to say "any dwelling, owned by the claimant..."

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 Holperin