



State of Wisconsin

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STEPHEN R. MILLER
CHIEF

December 16, 2011

MEMORANDUM

To: Senator Grothman

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

Subject: Technical Memorandum to **2011 SB 321** (LRB-3388/1) by **DOR**

We received the attached technical memorandum relating to your bill. This copy is for your information and your file. The department is correct and this issue should be fixed in SB 321.

If you wish to discuss this memorandum or the necessity of revising your bill or preparing an amendment, please contact me.

MEMORANDUM

December 14, 2011

TO: Marc Shovers
Legislative Reference Bureau

FROM: John Koskinen
Brad Caruth
Department of Revenue

SUBJECT: Technical Memorandum on Senate Bill 321: Limiting the Number of Individual Income Tax Checkoffs and Combining the Breast Cancer and Prostate Cancer Checkoffs into a Checkoff for Cancer Research

The Department has the following concerns related to the bill:

Section 71.10(5k) was created by 2011 Wisconsin Act 32 and provides for designations to the Badger Chapter of the American Red Cross. Section 71.10(5k) was also created by 2011 Wisconsin Act 76 and provides for designations to Special Olympics. Assuming a new subsection will be assigned to the Special Olympics, the subsection relating to Special Olympics should also be amended in this bill to include the phrase "Subject to sub. (5s),".

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 Grothman