



# State of Wisconsin

## LEGISLATIVE REFERENCE BUREAU

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STEPHEN R. MILLER  
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April 4, 2013

## MEMORANDUM

**To:** Senator Petrowski

**From:** Mary Gibson-Glass, Sr. Legislative Attorney, (608) 267-3215

**Subject:** Technical Memorandum to **2013 SB 106** (LRB-1417/1) 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.

## MEMORANDUM

April 3, 2013

**TO:** Mary Gibson-Glass  
Legislative Reference Bureau

**FROM:** Paul Ziegler  
Department of Revenue

**SUBJECT:** Technical Memorandum on SB 106 – relating to creating a veterans-themed lottery game, changing the primary source of funding for the veterans and surviving spouses property tax credit, and making appropriations.

The Department of Revenue has the following concern with the bill:

Section 6 requires the Department of Administration to annually determine the amount of lottery proceeds attributable to the veterans themed game. The sponsor of the bill may wish to provide additional guidance for this calculation since several methodologies could be utilized to determine the net proceeds of a specific game or games. For example, questions could arise as to whether a veteran themed scratch game should bear any costs pertaining to online games. In addition, it may be unclear to what degree overall administrative costs should be allocated to the veterans games. One potential means to clarify this calculation would be to specify that the veterans games shall simply be allocated a share of the lottery's operating and administrative expenses, as defined under s.25.75(3)(b), based on veterans game sales as a percent of all lottery sales.

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: Senator Petrowski