



# State of Wisconsin

## LEGISLATIVE REFERENCE BUREAU

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STEPHEN R. MILLER  
CHIEF

April 10, 2013

## MEMORANDUM

**To:** Senator Gudex

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

**Subject:** Technical Memorandum to **2013 SB 132** (LRB-2027/1) 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 9, 2013

**TO:** Joseph Kreye  
Legislative Reference Bureau

**FROM:** John Koskinen  
Brad Caruth  
Department of Revenue

**SUBJECT:** Technical Memorandum on Senate Bill 132: Increasing the Amount of the Supplement to the Federal Historic Rehabilitation Tax Credit

The Department has the following concerns related to the bill:

The statutory language provides that the revised credits are effective for taxable years beginning after December 31, 2012. This would be a problem only if enacted after July 31, 2013, when the 2013 tax forms are in the final stages.

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

cc: Senator Gudex