



State of Wisconsin

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STEPHEN R. MILLER
CHIEF

May 22, 2013

MEMORANDUM

To: Senator Leibham

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

Subject: Technical Memorandum to **2013 SB 146** (LRB-1047/1) 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

May 2, 2013

TO: Joseph T. Kreye
Legislative Reference Bureau

FROM: Paul Ziegler
Department of Revenue

SUBJECT: Technical Memorandum on 2013 SB 146 Relating to Assessing Property Used for Aging Cheese as Manufacturing Property

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

(1) The proposal would allow the cheese maker, owner, or processor to determine the point in time at which the cheese aging process ends. This definition has the potential to be used such that all cheese in storage is deemed to be undergoing the aging process, thereby qualifying it for expanded exemption under the bill. We suggest that the latest point in time that a cheese be deemed to be undergoing the aging process is when the cheese has been packaged for shipment to wholesale or retail customers. Depending on the type of cheese involved, an earlier date may be warranted.

(2) The deadline for claiming exemptions for the 2013 assessment was March 1, 2013. Since it is past that date, an effective date for the exemption of January 1, 2014 would be preferable.

If you have any questions regarding this technical memorandum, please contact Daniel Huegel at 266-5705.

cc: Senator Joe Leibham