



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

LRB
File copy

October 29, 2013

MEMORANDUM

To: Senator Leibham

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

Subject: Technical Memorandum to **2013 SB 322** (LRB-2912/1) 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.

S

MEMORANDUM

October 7, 2013

TO: Joseph Kreye
Legislative Reference Bureau

FROM: Michael Wagner
Michael Oakleaf
Department of Revenue

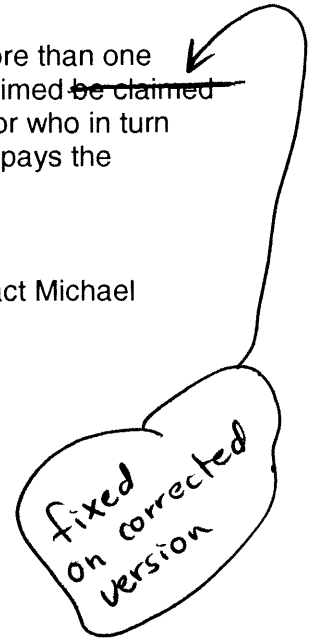
SUBJECT: Technical Memorandum on SB 322 (LRB 2912/1) – Credit for the Purchase and Manufacture of Insulating Concrete Forms

The Department has the following technical concerns with the above-referenced bill:

- The credit is available for the manufacture of insulating concrete forms. However, the bill does not provide any guidance on what costs can be included or how the credit should be calculated. Would it include the cost of the building, equipment, wages, raw materials, or utilities? The Department may have to define this by administrative rule.
- It appears that the credit for purchase of the forms could be claimed by more than one person for the same forms. For example, the credit could potentially be claimed ~~be claimed~~ by a vendor who purchases the forms from the manufacturer, the contractor who in turn purchases the form from the vendor, and the homeowner or business that pays the contractor for the structure built with the forms. Is this the intent?

If you have any questions regarding this technical memorandum, please contact Michael Oakleaf at 261-5173 or via email at Michael.oakleaf@revenue.wi.gov.

cc: Sen. Leibham



fixed
on corrected
version

MEMORANDUM

October 7, 2013

"corrected"
version
Rec: 10-29-13

TO: Joseph Kreye
Legislative Reference Bureau

FROM: Michael Wagner
Michael Oakleaf
Department of Revenue

SUBJECT: Technical Memorandum on SB 322 (LRB 2912/1) – Credit for the Purchase and Manufacture of Insulating Concrete Forms

The Department has the following technical concerns with the above-referenced bill:

- The credit is available for the manufacture of insulating concrete forms. However, the bill does not provide any guidance on what costs can be included or how the credit should be calculated. Would it include the cost of the building, equipment, wages, raw materials, or utilities? The Department may have to define this by administrative rule.
- It appears that the credit for purchase of the forms could be claimed by more than one person for the same forms. For example, the credit could potentially be claimed by a vendor who purchases the forms from the manufacturer, the contractor who in turn purchases the form from the vendor, and the homeowner or business that pays the contractor for the structure built with the forms. Is this the intent?

If you have any questions regarding this technical memorandum, please contact Michael Oakleaf at 261-5173 or via email at Michael.oakleaf@revenue.wi.gov.

cc: Sen. Leibham