



# State of Wisconsin

## LEGISLATIVE REFERENCE BUREAU

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STEPHEN R. MILLER  
CHIEF

October 18, 2013

## MEMORANDUM

**To:** Senator Cowles

**From:** Eric V. Mueller, Legislative Attorney, (608) 261-7032

**Subject:** Technical Memorandum to **2013 SB 342** (LRB-3334/1) 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**

October 17, 2013

**TO:** Eric V. Mueller  
Legislative Reference Bureau

**FROM:** Robert Schmidt  
Department of Revenue

**SUBJECT:** Technical Memorandum on 2013 SB 342 Relating to the Sharing of Tax  
Increments

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

The bill does not specify an effective date. We suggest that the effective date be October 1, 2014, to enable DOR to notify to local officials of the change in the law and to permit DOR to change its processes related to the sharing of tax increments.

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

cc: Senator Robert Cowles