



State of Wisconsin

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STEPHEN R. MILLER
CHIEF

November 20, 2013

MEMORANDUM

To: Senator Olsen

From: Marc E. Shovers, Managing Attorney, (608) 266-0129

Gordon M. Malaise, Sr. Legislative Attorney, (608) 266-9738

Subject: Technical Memorandum to **2013 SB 366** (LRB-3484/1) 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

October 29, 2013

TO: Gordon Malaise
Marc Shovers
Legislative Reference Bureau

FROM: Mike Wagner
Department of Revenue

SUBJECT: Technical Memorandum on Senate Bill 366: Relating to the Creation of a Primary Care and Psychiatry Shortage Grant Program, Exempting from Taxation Amounts Received from Such a Grant Program, Granting Rule-Making Authority, and Making an Appropriation

The Department has the following concerns related to the bill:

Grants received under this program are not included as household income for the purposes of determining eligibility for and the amount of the homestead credit. If the author seeks to include the amount of the grant in household income when determining homestead credit, sec. 71.52(6) should be amended to include grants under sec. 39.385 in the definition of household income.

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

cc: Senator Olsen