

**DRAFTER'S NOTE  
FROM THE  
LEGISLATIVE REFERENCE BUREAU**

LRB-3758/1dn  
MES:sac:rs

December 5, 2013

Senator Cowles:

This bill is drafted as a companion to LRB -2083/1. The initial applicability provision for the treatment of s. 66.0602 (3) (dm) first applies to a levy that is imposed in December 2013. It is unlikely that the bill will be enacted before such a levy is imposed. Consequently, you may wish to change the initial applicability to first apply to a levy that is imposed in December 2014, unless you would like the provision to apply retroactively. You may wish to discuss this issue with the Department of Revenue.

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