



# State of Wisconsin

## LEGISLATIVE REFERENCE BUREAU

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STEPHEN R. MILLER  
CHIEF

January 21, 2014

## MEMORANDUM

**To:** Senator Petrowski

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

**Subject:** Technical Memorandum to **2013 SB 500** (LRB-3980/1) 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**

January 21, 2014

**TO:** Joseph T. Kreye  
Legislative Reference Bureau

**FROM:** Bob Schmidt  
Department of Revenue

**SUBJECT:** Technical Memorandum on SB 500 relating to motor vehicle tax exemption certificates.

The department has the following concern with the bill:

The department does not issue the motor fuel tax exemption certificates to taxpayers as implied by the bill. Rather, the department makes the form available and taxpayers submit completed exemption certificates to suppliers. In order to clarify that the department does not issue certificates, we suggest the phrase "issued by the department for" be replaced with "used to claim."

If you have any questions regarding this technical memorandum, please contact Bob Schmidt at (608) 266-5773 or [robertk1.schmidt@revenue.wi.gov](mailto:robertk1.schmidt@revenue.wi.gov)

cc: Senator Petrowski