

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

LRBa1292/3dn  
MES:jld:rs

December 12, 2013

Senator Darling:

I believe the treatment of s. 71.05 (6) (a) 26. a. in this amendment is consistent with your instructions but, because contributions to an account are fungible, it may be difficult for DOR to keep track of the contributions to which a penalty may apply. You may wish to discuss this issue with DOR.

Marc E. Shovers  
Managing Attorney  
Phone: (608) 266-0129  
E-mail: [marc.shovers@legis.wisconsin.gov](mailto:marc.shovers@legis.wisconsin.gov)