



State of Wisconsin

LEGISLATIVE REFERENCE BUREAU

1 EAST MAIN, SUITE 200
P. O. BOX 2037
MADISON, WI 53701-2037

LEGAL SECTION: (608) 266-3561
REFERENCE SECTION: (608) 266-0341
FAX: (608) 264-6948

STEPHEN R. MILLER
CHIEF

January 30, 2014

MEMORANDUM

To: Senator Cowles

From: Peter R. Grant, Managing Attorney, (608) 267-3362

Subject: Technical Memorandum to **2013 SB 478** (LRB-1940/1) 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

January 23, 2014

TO: Peter Grant
Legislative Reference Bureau

FROM: Robert Schmidt
Department of Revenue

SUBJECT: Technical Memorandum on 2013 SB 478 Relating to School District Expenditures for Community Programs and Services and Requiring the Exercise of Rule-Making Authority

The Department of Revenue (DOR) has the following concerns regarding the bill:

The Department of Public Instruction (DPI) is directed to promulgate rules concerning what costs for community services and programs would be deemed "eligible costs". The bill contains no language to guide the DPI in differentiating between eligible and ineligible costs when they develop the proposed rule.

The DOR will incur one-time costs to establish procedures and develop forms related to the reports school districts are to file with DOR. The DOR will also need to hire an auditor to review the data in school district reports. If the author wishes to provide funding, appropriation language could be developed and costs allocated in the following manner:

	Chapter 20	Amount	FTE
One-time	20.566 (2) (a)	\$ 708,900	
Annual	20.566 (2) (a)	\$ 56,900	1.0

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

cc: Senator Robert Cowles