

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

LRB-2927/P1dn

JK:sac:rs

September 5, 2013

Representative Moulton:

Please review this draft carefully to ensure that it is consistent with your intent. Once you have had a chance to review this draft, I would be happy to meet again with the interested parties to address their comments or concerns.

I used the standard effective date for sales and use tax modifications, but are you considering having the change apply retroactively so that DOR would have to provide a refund to the affected taxpayers?

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