



State of Wisconsin

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STEPHEN R. MILLER
CHIEF

December , 2013

MEMORANDUM

To: Senator Moulton

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

Subject: Technical Memorandum to **2013 un-introduced** (LRB-2927/5) by **DOR**

SB 448

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

December 6, 2013

TO: Joseph T. Kreye
Legislative Reference Bureau

FROM: Bob Schmidt
Department of Revenue

SUBJECT: Technical Memorandum on LRB 2927/5 Relating to the sales and use tax exemption for equipment used in a fertilizer blending, feed milling or grain drying operation.

The department has the following concern with the bill:

Since the bill does not include effective dates for the sales and use tax exemptions in Sections 2 and 3, the effective date would be the day after publication. In order to notify contractors and retailers of the new exemptions, the department suggests the bill be modified to include an effective date of the first day of the third month beginning after publication. This would provide a minimum of 60 days between the date of publication and the effective date of the new exemptions.

If you have any questions regarding this technical memorandum, please contact Bob Schmidt at (608) 266-5773.