



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

RICHARD CHAMPAGNE
CHIEF

January 6, 2016

MEMORANDUM

To: Representative Novak

From: Joseph T. Kreye, Legal Section Administrator, (608) 266-2263

Subject: Technical Memorandum to **2015 AB 608** (LRB-4070/1) 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.

M E M O R A N D U M

January 5, 2016

TO: Joseph T. Kreye
Legislative Reference Bureau

FROM: Travis Arthur
Department of Revenue

SUBJECT: Technical Memorandum on AB-608: Relating to the Sales Tax Imposed on Ecosystem Restoration Services.

The Department of Revenue has the following concerns with the bill:

1. The bill could be interpreted to only exclude the installation of plants, and not seeds, native to Wisconsin from the definition of landscaping services. The department suggests including seeds in Section 2 of the bill, to clarify that the installation of seeds of native plants are also excluded from the definition of landscaping services.
2. The department suggests replacing "savannah" with "savanna" to reflect industry-preferred spelling.

If you have questions regarding this technical memorandum, please contact Travis Arthur at (608) 266-8565 or travis.arthur@revenue.wi.gov.

CC: Representative Novak