



# State of Wisconsin

## LEGISLATIVE REFERENCE BUREAU

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RICHARD CHAMPAGNE  
CHIEF

October 16, 2015

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## MEMORANDUM

**To:** Senator Lassa

**From:** Marc E. Shovers, Senior Attorney, (608) 266-0129

**Subject:** Technical Memorandum to **2015 SB 311** (LRB-3303/1) by **DOR**

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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.

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**M E M O R A N D U M**

October 13, 2015

**TO:** Marc Shovers  
Legislative Reference Bureau

**FROM:** Mike Wagner  
Department of Revenue

**SUBJECT:** Technical Memorandum on Senate Bill 311: Relating to Creating a  
Nonrefundable Individual Income Tax Credit Based on the Federal Tax Credit for  
Certain Expenses for Household and Dependent Care Services

The Department has the following concerns related to the bill:

Current law (sec. 71.05(6)(b)43.) provides a subtraction from income for the same expenses that are used to compute the new credit. This bill would allow the taxpayer to claim both the subtraction and the credit based on the same expenses.

If you have any questions regarding this technical memorandum, please contact Brad Caruth at (608) 261-8984 or [bradley.caruth@revenue.wi.gov](mailto:bradley.caruth@revenue.wi.gov).

cc: Senator Lassa