



State of Wisconsin

LEGISLATIVE REFERENCE BUREAU

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RICHARD CHAMPAGNE
CHIEF

December 14, 2015

MEMORANDUM

To: Senator Marklein

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

Subject: Technical Memorandum to **2015 SB 443** (LRB-2687/1) 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

December 11, 2015

TO: Joseph T. Kreye
Legislative Reference Bureau

FROM: Travis Arthur
Department of Revenue

SUBJECT: Technical Memorandum on SB-443: 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.