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MEMORANDUM

DATE June 30, 2017

SUBJECT Technical memorandum to **2017 AB 417** (LRB-2353/1) **by DOR**

TO Representative Spreitzer

FROM Tamara Dodge, Senior Legislative Attorney, (608) 267-7380

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

June 30, 2017

TO: Tamara Dodge
Legislative Reference Bureau

FROM: Bob Schmidt
Department of Revenue

SUBJECT: Technical Memorandum on Assembly Bill 417: Relating to Marriage between Persons of the Same Sex and Extending Parentage Rights to Married Couple of the Same Sex

The Department has the following concerns related to the bill:

Consistent with the bill, under 766.31 (10) (Note), the statutes should be changed to read:

The marital property law does not reduce a non-negligent ~~mother's~~ spouse's wrongful death recovery for the ~~father's~~ other spouse's contributory negligence in their child's death. Smith v. State Farm Fire & Casualty Co. 192 Wis. 2d 322, 531 N.W.2d 376 (Ct. App. 1995).

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

cc: Representative Spreitzer