Deborah Neuser

rom:

Ourada, Thomas D - DOR < Thomas. Ourada@wisconsin.gov>

Sent:

Wednesday, July 12, 2017 10:24 AM

To:

Deborah Neuser

Cc:

Goodreau, Kurt A - DOR

Subject:

RE: City's Grant for \$10,000 Reserve "Class B" License

Hello Deb, yes, 2015 Wisconsin Act 286, created sec. 125.51(3)(e)2., Wis. Stats., providing that a municipality may not rebate or refund to a "Class B" licensee or person affiliated with the "Class B" licensee or with the application process, including through any grant or tax credit program, the fee paid by the licensee for the issuance of a reserve "Class B" license. The Act took effect on June 1, 2016, and effects any licenses initially issued after that date.

Tom Ourada Revenue Tax Specialist (608) 266-8875 thomas.ourada@wisconsin.gov