## Legislative Bill/Resolution

## 2025-2026 Legislative Session

## **Assembly Bill 259**

Relating to: the length of the recognition period for built-in gains tax; the evidentiary standard for proving a transaction has economic substance; participation by the Department of Revenue in the Multistate Tax Commission Audit Program; and reliance by a taxpayer on past audits by the Department of Revenue. (FE)

## 1) Kids Forward

? Undisclosed

Notified Date: 2/7/2018

2) Wisconsin Independent Businesses, Inc.

♠ For

Notified Date: 4/24/2017

3) Wisconsin Institute of Certified Public Accountants

**♦** For

Notified Date: 5/8/2017

4) Wisconsin Manufacturers & Commerce

**♦** For

Notified Date: 4/24/2017