

## Senate

### Record of Committee Proceedings

#### **Committee on Financial Institutions and Revenue**

##### **Senate Bill 794**

Relating to: pass-through entity audits.

By Senators Marklein and Kooyenga; cosponsored by Representatives Wittke, Armstrong and Brooks.

December 17, 2021 Referred to Committee on Financial Institutions and Revenue

January 11, 2022 **Public Hearing Held**

Present: (5) Senator Kooyenga; Senators Jagler, Stafsholt, Ringhand and Agard.

Absent: (0) None.

Excused: (0) None.

##### Appearances For

- State Representative Robert Wittke
- Sen. Howard Marklein - 17th Senate District
- CPA James Brandenburg - Wisconsin Institute of CPAs also a partner at Sikich CPAs

##### Appearances Against

- None.

##### Appearances for Information Only

- Secretary. Dept Rev Peter Barca - Dept of Revenue

##### Registrations For

- Legislative Director Brian Dake - Wisconsin independent Businesses
- CEO Tammy Hofstede - WISCONSIN INSTITUTE OF CPAs
- Alice O'Connor - Wisconsin Institute of CPAs

##### Registrations Against

- None.

##### Registrations for Information Only

- None.

January 13, 2022 **Executive Session Held by Paper Ballot**

Present: (5) Senator Kooyenga; Senators Jagler, Stafsholt,  
Ringhand and Agard.

Absent: (0) None.

Excused: (0) None.

Moved by that **Senate Amendment 2** be recommended for  
adoption.

Ayes: (5) Senator Kooyenga; Senators Jagler,  
Stafsholt, Ringhand and Agard.

Noes: (0) None.

SENATE AMENDMENT 2 ADOPTION RECOMMENDED,  
Ayes 5, Noes 0

Moved by that **Senate Bill 794** be recommended for passage as  
amended.

Ayes: (5) Senator Kooyenga; Senators Jagler,  
Stafsholt, Ringhand and Agard.

Noes: (0) None.

PASSAGE AS AMENDED RECOMMENDED, Ayes 5, Noes 0

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Nicholas Bures  
Committee Clerk