

1999 Session

FISCAL ESTIMATE

- ORIGINAL UPDATED
 CORRECTED SUPPLEMENTAL

DOA-2048 N(R10/98)

LRB or Bill No./Adm. Rule No.

LRB 0984/1 AB 275
 Amendment No. if Applicable

Subject

Require DOR to Post a List of Delinquent Taxpayers on the Internet

Fiscal Effect

State: No State Fiscal Effect
 Check columns below only if bill makes a direct appropriation or affects a sum sufficient appropriation

- Increase Existing Appropriation Increase Existing Revenues
 Decrease Existing Appropriation Decrease Existing Revenues
 Create New Appropriation

Increase Costs - May be Possible to Absorb
 Within Agency's Budget Yes No

Decrease Costs

Local: No Local Government Costs

1. Increase Costs
 Permissive Mandatory
 2. Decrease Costs
 Permissive Mandatory

3. Increase Revenues
 Permissive Mandatory
 4. Decrease Revenues
 Permissive Mandatory

5. Types of Local Governmental Units Affected:
 Towns Villages Cities
 Counties Others
 School Districts WTCS Districts

Fund Sources Affected

- GPR FED PRO PRS SEG SEG-S

Affected Ch. 20 Appropriations

20.566 (28)(hq)

Assumptions Used in Arriving at Fiscal Estimate

This bill requires the Department of Revenue (DOR) to prepare and maintain a list of delinquent taxpayer accounts, which are accounts with tax obligations that are unpaid for more than 90 days after all appeal rights have expired. The bill requires DOR to create a site on the Internet that contains the top 100 names from the list, and to make available for public inspection a hard copy that contains the name of every person on the list. DOR is required to update the Internet site and the list on a monthly basis.

It is anticipated that the bill would not have a significant effect on state tax revenue. Increased administrative costs would be minimal, aside from a one-time start-up cost of \$20,500.

Long-Range Fiscal Implications

Agency/Prepared by: (Name & Phone No.)

Wisconsin Department of Revenue

Bruce Biermeier, (608) 266-7396

Authorized Signature/Telephone No.

Yeang-Eng Braun

(608) 266-2700

Yeang Eng Braun

Date

2/22/99

1999 Session

**FISCAL ESTIMATE
DOA-2047 N(R10/98)**

ORIGINAL UPDATED
 CORRECTED SUPPLEMENTAL

LRB or Bill No./Adm. Rule No.	Amendment No.
LRB 0984/1 AB 275	

Subject
Require DOR to Post a List of Delinquent Taxpayers on the Internet

I. One-Time Costs or Revenue Impacts for State and/or Local Government (do not include in annualized fiscal effect):

one-time start-up cost of \$20,500

II. Annualized Costs:	Annualized Fiscal impact on State Funds from:	
	Increased Costs	Decreased Costs
A. State Costs by Category		
State Operations - Salaries and Fringe	\$	\$ -
(FTE Position Changes)	(FTE)	(- FTE)
State Operations-Other Costs		-
Local Assistance		-
Aids to Individuals or Organizations		-
TOTAL State Costs by Category	\$	\$ -
B. State Costs by Source of Funds		
GPR	\$	\$ -
FED		-
PRO/PRS		-
SEG/SEG-S		-
III. State Revenues - Complete this only when proposal will increase or decrease state revenues (e.g., tax increase, decrease in license fee, etc.)	Increased Rev.	Decreased Rev.
GPR Taxes	\$	\$ -
GPR Earned		-
FED		-
PRO/PRS		-
SEG/SEG-S		-
TOTAL State Revenues	\$	\$ -

NET ANNUALIZED FISCAL IMPACT

	<u>STATE</u>	<u>LOCAL</u>
NET CHANGE IN COSTS	\$ _____	\$ _____
NET CHANGE IN REVENUES	\$ _____	\$ _____

Agency/Prepared by: (Name & Phone No.) Wisconsin Department of Revenue Bruce Biermeier, (608) 266-7396	Authorized Signature/Telephone No. Yeang-Eng Braun (608) 266-2700 <i>Yeang-Eng Braun</i>	Date 2/22/99
---	--	------------------------