

Fiscal Estimate - 2001 Session

Original Updated Corrected Supplemental

LRB Number 01-0038/1		Introduction Number AB-281	
Subject Require DOR to create a Web site that posts information about delinquent taxpayers			
Fiscal Effect			
State:			
<input type="checkbox"/> No State Fiscal Effect			
<input checked="" type="checkbox"/> Indeterminate			
<input checked="" type="checkbox"/> Increase Existing Appropriations		<input type="checkbox"/> Increase Existing Revenues	
<input type="checkbox"/> Decrease Existing Appropriations		<input type="checkbox"/> Decrease Existing Revenues	
<input type="checkbox"/> Create New Appropriations		<input checked="" type="checkbox"/> Increase Costs - May be possible to absorb within agency's budget	
		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
		<input type="checkbox"/> Decrease Costs	
Local:			
<input type="checkbox"/> No Local Government Costs			
<input type="checkbox"/> Indeterminate			
1. <input type="checkbox"/> Increase Costs		3. <input type="checkbox"/> Increase Revenue	
<input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory		<input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	
2. <input type="checkbox"/> Decrease Costs		4. <input type="checkbox"/> Decrease Revenue	
<input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory		<input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	
5. Types of Local Government Units Affected			
<input type="checkbox"/> Towns		<input type="checkbox"/> Village	
<input type="checkbox"/> Counties		<input type="checkbox"/> Others	
<input type="checkbox"/> School Districts		<input type="checkbox"/> WTCS Districts	
<input type="checkbox"/> Cities			
Fund Sources Affected		Affected Ch. 20 Appropriations	
<input checked="" type="checkbox"/> GPR <input type="checkbox"/> FED <input type="checkbox"/> PRO <input type="checkbox"/> PRS <input type="checkbox"/> SEG <input type="checkbox"/> SEGS 20.566 (1)(a)			
Agency/Prepared By		Authorized Signature	
DOR/ Dennis Collier (608) 266-5773		Dennis Collier (608) 266-5773	
		Date	
		4/13/01	

Fiscal Estimate Narratives

DOR 4/13/01

LRB Number 01-0038/1	Introduction Number AB-281	Estimate Type Original
Subject Require DOR to create a Web site that posts information about delinquent taxpayers		

Assumptions Used in Arriving at Fiscal Estimate

This bill would require the Department of Revenue to maintain a list, in printed and electronic form, of delinquent taxpayers owing amounts in excess of \$25,000 and to post and maintain a list of the 100 largest delinquent taxpayers on an Internet site.

Publicizing, or threatening to publicize, their delinquent status may encourage some delinquent taxpayers to pay amounts owed to the state that otherwise would not have been collected. However, the potential revenue gain from this bill cannot be estimated, in particular because it cannot be known whether taxpayers paid delinquent amounts only because their names were included on this list or whether they would have paid their delinquencies anyway.

The Department would incur one-time programming and related costs of \$47,400 and ongoing costs associated with maintenance of the list of \$2,500. The bill does not provide funding for these costs.

Long-Range Fiscal Implications

Fiscal Estimate Worksheet - 2001 Session

Detailed Estimate of Annual Fiscal Effect

Original
 Updated
 Corrected
 Supplemental

LRB Number 01-0038/1		Introduction Number AB-281	
Subject			
Require DOR to create a Web site that posts information about delinquent taxpayers			
I. One-time Costs or Revenue Impacts for State and/or Local Government (do not include in annualized fiscal effect):			
\$47,400			
II. Annualized Costs:		Annualized Fiscal Impact on funds from:	
		Increased Costs	Decreased Costs
A. State Costs by Category			
State Operations - Salaries and Fringes		\$	
(FTE Position Changes)			
State Operations - Other Costs	2,500		
Local Assistance			
Aids to Individuals or Organizations			
TOTAL State Costs by Category	\$2,500		\$
B. State Costs by Source of Funds			
GPR	2,500		
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, ets.)			
	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	\$2,500		\$
NET CHANGE IN REVENUE	\$		\$
Agency/Prepared By		Authorized Signature	Date
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