Fiscal Estimate - 2003 Session

X	Original		Updated		Correc	ted		Suppler	mental
LRB N	Number	03-0214/1		Intro	ductio	n Numbe	er A	B-171	
Subject Individual income tax subtract modification for jury duty									
State: No State Fiscal Effect Indeterminate Increase Existing Appropriations Decrease Existing Appropriations Create New Appropriations No Local Government Costs Indeterminate 1. Increase Costs Indeterminate 1. Increase Costs State: No Local Government Costs Indeterminate 1. Increase Costs Indeterminate 1. Increase Costs State: No Local Government Costs Indeterminate Permissive Mandatory Permissive Mandatory Permissive Mandatory Permissive Mandatory Permissive Mandatory Permissive Mandatory Fund Sources Affected Affected Ch. 20 Appropriations									
		السطا							
Agenc	y/Prepared l	Ву	Aut	horized	Signati	ure			Date
DOR/ Karyn Kriz (608) 261-8984 Denn				nis Collier (608) 266-5773					3/31/2003

Fiscal Estimate Narratives DOR 3/31/2003

LRB Number 03-0214/1	Introduction Number	AB-171	Estimate Type	Original
Subject				
Individual income tax subtract m	nodification for jury duty			

Assumptions Used in Arriving at Fiscal Estimate

This bill would allow a subtraction of \$125 from federal adjusted gross income for each day the individual appears before the court for jury duty and, if selected as a juror, for each day of his or her service on a jury.

According to the Director of State Courts Office, jurors served a total of approximately 117,600 days in calendar year 2001. Assuming each of these jurors claims the \$125 subtraction for each day served and assuming a marginal tax rate of 5.5%, state revenues would decrease by an estimated \$809,000 annually $(117,600 \times $125 \times .055)$.

Long-Range Fiscal Implications

Fiscal Estimate Worksheet - 2003 Session

Detailed Estimate of Annual Fiscal Effect

\boxtimes	Original		Updated		Corrected		Supplemental			
LRB	Number	03-0214	/1	Intro	duction Nu	mber	AB-171			
Subject Individ		ıx subtract m	odification for ju	ury duty						
Individual income tax subtract modification for jury duty I. One-time Costs or Revenue Impacts for State and/or Local Government (do not include in annualized fiscal effect):										
II. Anr	nualized Cos	ts:			Annualized Fiscal Impact on funds from:					
					Increased Cos	sts	Decreased Costs			
A. Sta	te Costs by	Category								
Stat	e Operations	- Salaries an	nd Fringes			\$				
(FT	E Position Ch	anges)								
Stat	te Operations	- Other Cost	s							
Loc	al Assistance									
Aids	s to Individual	s or Organiza	ations							
T	OTAL State	Costs by Ca	tegory			\$	\$			
B. Sta	B. State Costs by Source of Funds									
GPI	R									
FE)									
PR	PRO/PRS				<u> </u>		····			
SE	SEG/SEG-S									
III. Sta	III. State Revenues - Complete this only when proposal will increase or decrease state revenues (e.g., tax increase, decrease in license fee, ets.)									
					Increased F		Decreased Rev			
GP	R Taxes					\$	\$-809,000			
GP	R Earned									
FEI	D									
PR	O/PRS									
SE	G/SEG-S									
	TOTAL State	Revenues				\$	\$-809,000			
NET ANNUALIZED FISCAL IMPACT										
					<u>St</u>	ate	Local			
NET	NET CHANGE IN COSTS					\$	\$			
NET	CHANGE IN	REVENUE			\$-809,0	000	\$			
Agen	ıcy/Prepared	Ву	[,	Authorize	d Signature		Date			
,					ennis Collier (608) 266-5773					