

### Fiscal Estimate - 2003 Session

Original     
  Updated     
  Corrected     
  Supplemental

<b>LRB Number</b> <b>03-0682/2</b>	<b>Introduction Number</b> <b>AB-473</b>
------------------------------------	--

**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"/> Increase Existing Revenues	<input checked="" type="checkbox"/> Increase Costs - May be possible to absorb within agency's budget
<input type="checkbox"/> Indeterminate	<input type="checkbox"/> Decrease Existing Revenues	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/> Increase Existing Appropriations		<input type="checkbox"/> Decrease Costs
<input type="checkbox"/> Decrease Existing Appropriations		
<input type="checkbox"/> Create New Appropriations		

**Local:**

<input type="checkbox"/> No Local Government Costs			
<input type="checkbox"/> Indeterminate			
1. <input type="checkbox"/> Increase Costs	3. <input type="checkbox"/> Increase Revenue	5. Types of Local Government Units Affected	
<input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	<input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory		<input type="checkbox"/> Towns <input type="checkbox"/> Village <input type="checkbox"/> Cities
2. <input type="checkbox"/> Decrease Costs	4. <input type="checkbox"/> Decrease Revenue		<input type="checkbox"/> Counties <input type="checkbox"/> Others
<input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	<input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory		<input type="checkbox"/> School Districts <input type="checkbox"/> WTCS Districts

<b>Fund Sources Affected</b>	<b>Affected Ch. 20 Appropriations</b>
<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 s. 20.566(1)(a)	

<b>Agency/Prepared By</b> DOR/ Jacek Cianciara (608) 266-8133	<b>Authorized Signature</b> Yeang-Eng Braun (608) 266-2700	<b>Date</b> 9/9/2003
--	---	-------------------------

## Fiscal Estimate Narratives

DOR 9/9/2003

LRB Number <b>03-0682/2</b>	Introduction Number <b>AB-473</b>	Estimate Type <b>Original</b>
<b>Subject</b> Require DOR to create a Web site that posts information about delinquent taxpayers		

### Assumptions Used in Arriving at Fiscal Estimate

This bill requires the Department to prepare and maintain a list of delinquent taxpayer accounts in printed form and on an electronic medium, subject to a number of exceptions. Publicizing, or threatening to publicize, their delinquent status may encourage some taxpayers to pay amounts to the state that otherwise would not be collected. The bill also requires DOR to create and maintain a site on the Internet that lists the names of the top 100 delinquent taxpayers, with the associated information.

The Department is also required to monthly update the Internet site, and quarterly update the printed and electronic versions of the list. The bill also requires the Department to refund the filing fees to certain persons and under certain conditions.

Based on the experience of other states, the Department estimates that the first year revenue would amount to \$1.5 million. The Department would incur one-time programming costs of \$8,500, ongoing expenses of \$7,810 for salaries and fringes, and \$150 annually for mail notification costs. These costs will be absorbed by the Department.

### Long-Range Fiscal Implications

## Fiscal Estimate Worksheet - 2003 Session

Detailed Estimate of Annual Fiscal Effect

Original     
  Updated     
  Corrected     
  Supplemental

<b>LRB Number</b> 03-0682/2		<b>Introduction Number</b> AB-473	
<b>Subject</b>			
Require DOR to create a Web site that posts information about delinquent taxpayers			
<b>I. One-time Costs or Revenue Impacts for State and/or Local Government (do not include in annualized fiscal effect):</b>			
One time programming cost of \$ 8,500			
<b>II. Annualized Costs:</b>		<b>Annualized Fiscal Impact on funds from:</b>	
		Increased Costs	Decreased Costs
<b>A. State Costs by Category</b>			
	State Operations - Salaries and Fringes	\$7,810	
	(FTE Position Changes)		
	State Operations - Other Costs	150	
	Local Assistance		
	Aids to Individuals or Organizations		
	<b>TOTAL State Costs by Category</b>	<b>\$7,960</b>	<b>\$</b>
<b>B. State Costs by Source of Funds</b>			
	GPR	7,960	
	FED		
	PRO/PRS		
	SEG/SEG-S		
<b>III. State Revenues - Complete this only when proposal will increase or decrease state revenues (e.g., tax increase, decrease in license fee, etc.)</b>			
		Increased Rev	Decreased Rev
	GPR Taxes	\$1,500,000	\$
	GPR Earned		
	FED		
	PRO/PRS		
	SEG/SEG-S		
	<b>TOTAL State Revenues</b>	<b>\$1,500,000</b>	<b>\$</b>
<b>NET ANNUALIZED FISCAL IMPACT</b>			
		State	Local
NET CHANGE IN COSTS		\$7,960	\$
NET CHANGE IN REVENUE		\$1,500,000	\$
<b>Agency/Prepared By</b>		<b>Authorized Signature</b>	<b>Date</b>
DOR/ Jacek Cianciara (608) 266-8133		Yeang-Eng Braun (608) 266-2700	9/9/2003