



## Fiscal Estimate Narratives

DPI 4/1/2004

LRB Number	<b>03-0384/2</b>	Introduction Number	<b>AB-940</b>	Estimate Type	<b>Original</b>
<b>Subject</b>					
Public libraries; miscellaneous changes					

### Assumptions Used in Arriving at Fiscal Estimate

This bill makes various changes to the statutes governing public libraries.

Under current law, a county board may levy a tax for the purpose of providing public library services to county residents. A city, town, village, or school district located in the county is exempt from the county tax if the city, town, village, or school district levies a tax for public library services at a rate that is equal to or greater than the county tax rate. This bill excludes the amount levied by the county for public library capital expenditures when determining whether a city, town, village, or school district is exempt.

This provision will have a very limited affect on public library expenditures, primarily because few counties provide support for municipal library capital projects. However, in counties that do support municipal library capital projects, this provision may allow a few communities to avoid raising local public tax support to the level of the county library levy that includes those capital expenditures. Because county library capital expenditures are often one-time and difficult to anticipate, the fiscal affect of this provision is indeterminate.

The other provisions in the bill have no state or local fiscal effect.

### Long-Range Fiscal Implications