

Fiscal Estimate - 2005 Session

Original Updated Corrected Supplemental

LRB Number 05-1077/1		Introduction Number AB-282	
Subject Individual income tax subtract modification for jury duty			
Fiscal Effect			
State:			
<input type="checkbox"/> No State Fiscal Effect	<input type="checkbox"/> Increase Existing Revenues	<input type="checkbox"/> Increase Costs - May be possible to absorb within agency's budget	
<input type="checkbox"/> Indeterminate	<input checked="" type="checkbox"/> Decrease Existing Revenues	<input 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	3. <input type="checkbox"/> Increase Revenue	5. Types of Local Government Units Affected	
<input type="checkbox"/> Indeterminate	<input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	<input type="checkbox"/> Towns	<input type="checkbox"/> Village <input type="checkbox"/> Cities
1. <input type="checkbox"/> Increase Costs	<input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	<input type="checkbox"/> Counties	<input type="checkbox"/> Others
<input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	4. <input type="checkbox"/> Decrease Revenue	<input type="checkbox"/> School Districts	<input type="checkbox"/> WTCS Districts
2. <input type="checkbox"/> Decrease Costs	<input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory		
<input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory			
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		
Agency/Prepared By DOR/ Kirstin Nelson (608) 261-8984	Authorized Signature Rebecca Boldt (608) 266-6785	Date 4/8/2005	

Fiscal Estimate Narratives

DOR 4/8/2005

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Subject Individual income tax subtract modification for jury duty		

Assumptions Used in Arriving at Fiscal Estimate

This bill would allow a subtraction of \$125 from federal adjusted gross income for state purposes for each day an 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 107,300 days in calendar year 2003. 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 \$738,000 annually (107,300 x \$125 x .055).

Long-Range Fiscal Implications

Fiscal Estimate Worksheet - 2005 Session

Detailed Estimate of Annual Fiscal Effect

Original
 Updated
 Corrected
 Supplemental

LRB Number 05-1077/1		Introduction Number AB-282	
Subject			
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. 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			
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		\$	\$-738,000
GPR Earned			
FED			
PRO/PRS			
SEG/SEG-S			
TOTAL State Revenues		\$	\$-738,000
NET ANNUALIZED FISCAL IMPACT			
		State	Local
NET CHANGE IN COSTS		\$	\$
NET CHANGE IN REVENUE		\$-738,000	\$
Agency/Prepared By		Authorized Signature	Date
DOR/ Kirstin Nelson (608) 261-8984		Rebecca Boldt (608) 266-6785	4/8/2005