

### Fiscal Estimate - 2005 Session

Original     
  Updated     
  Corrected     
  Supplemental

<b>LRB Number</b> <b>05-4370/1</b>	<b>Introduction Number</b> <b>SB-538</b>	
<b>Description</b> Campaign financing, lobbying regulation, designations for the Wisconsin election campaign fund by individuals filing state income tax returns, nonrefundable income tax credits for certain donations to the Wisconsin election campaign fund, candidate time on public broadcasting television stations and public access channels, statewide voter registration, staffing of the Elections Board, providing exemptions from emergency rule procedures, granting rule-making authority, making appropriations, and providing penalties		
<b>Fiscal Effect</b>  <b>State:</b> <input type="checkbox"/> No State Fiscal Effect <input type="checkbox"/> Indeterminate <input checked="" type="checkbox"/> Increase Existing Appropriations <input type="checkbox"/> Increase Existing Revenues <input checked="" type="checkbox"/> Increase Costs - May be possible to absorb within agency's budget <input type="checkbox"/> Decrease Existing Appropriations <input type="checkbox"/> Decrease Existing Revenues <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Create New Appropriations <input type="checkbox"/> Decrease Costs		
<b>Local:</b> <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"/> Cities <input type="checkbox"/> Counties <input type="checkbox"/> Others <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		
<b>Agency/Prepared By</b>	<b>Authorized Signature</b>	<b>Date</b>
DOR/ Kirstin Nelson (608) 261-8984	Rebecca Boldt (608) 266-6785	2/9/2006

## Fiscal Estimate Narratives

DOR 2/9/2006

LRB Number	05-4370/1	Introduction Number	SB-538	Estimate Type	Original
<b>Description</b> Campaign financing, lobbying regulation, designations for the Wisconsin election campaign fund by individuals filing state income tax returns, nonrefundable income tax credits for certain donations to the Wisconsin election campaign fund, candidate time on public broadcasting television stations and public access channels, statewide voter registration, staffing of the Elections Board, providing exemptions from emergency rule procedures, granting rule-making authority, making appropriations, and providing penalties					

### Assumptions Used in Arriving at Fiscal Estimate

Under current law, the Wisconsin election campaign fund is financed through designations made by taxpayers on their individual income tax forms. Every individual filing an income tax return, whether receiving a refund or possessing a tax liability, may designate \$1 of general purpose revenue for transfer to the Wisconsin election campaign fund. Individuals filing a joint return may each separately choose to designate \$1 for transfer to the fund. All moneys transferred to the fund are placed in accounts for specified state offices, and candidates for those offices may qualify for grants from the fund to be used for specified campaign expenses. No moneys in the fund may be used for any other purpose.

This bill increases the amount of the individual income tax designation for the Wisconsin election campaign fund from \$1 to \$5. Each individual designating the \$5 transfer to the fund is required to indicate whether the amount designated by that individual is to be placed in the general account for the use of all eligible candidates for state office, or in the account of an eligible political party whose name is certified to the secretary of revenue. If the individual fails to provide this information, the amount of his or her designation shall be placed in the general account.

The Department of Revenue must include and highlight an easily understood description of the purpose and effect of the fund and the tax checkoff in its income tax preparation instructions related to the tax checkoff.

Based on donations made on 2003 returns, it is assumed that 247,000 taxpayers designate the \$1 transfer annually under current law. Assuming the same number of taxpayers would designate the \$5 transfer, Wisconsin election campaign fund designations would increase by approximately \$1 million (247,000 x \$4).

### Long-Range Fiscal Implications

## Fiscal Estimate Worksheet - 2005 Session

Detailed Estimate of Annual Fiscal Effect

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<b>I. One-time Costs or Revenue Impacts for State and/or Local Government (do not include in annualized fiscal effect):</b>			
<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	\$		
(FTE Position Changes)			
State Operations - Other Costs	1,000,000		
Local Assistance			
Aids to Individuals or Organizations			
<b>TOTAL State Costs by Category</b>	<b>\$1,000,000</b>		<b>\$</b>
<b>B. State Costs by Source of Funds</b>			
GPR	1,000,000		
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	\$		\$
GPR Earned			
FED			
PRO/PRS			
SEG/SEG-S			
<b>TOTAL State Revenues</b>	<b>\$</b>		<b>\$</b>
<b>NET ANNUALIZED FISCAL IMPACT</b>			
	State	Local	
NET CHANGE IN COSTS	\$1,000,000		\$
NET CHANGE IN REVENUE	\$		\$
<b>Agency/Prepared By</b>		<b>Authorized Signature</b>	<b>Date</b>
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