



## Fiscal Estimate Narratives

DPI 1/25/2008

|   |                  |                     |               |               |                 |
|---|------------------|---------------------|---------------|---------------|-----------------|
| LRB Number  | <b>07-3260/2</b> | Introduction Number | <b>SB-401</b> | Estimate Type | <b>Original</b> |
| <b>Description</b><br>Defining the age at which a person who is alleged to have violated a criminal law, a civil law, or a municipal ordinance is subject to circuit court or municipal court rather than juvenile court jurisdiction, imposing a fee on the sale of video games and video gaming devices, and making an appropriation. |                  |                     |               |               |                 |

### Assumptions Used in Arriving at Fiscal Estimate

Under current law, a person 17 years of age or older who is alleged to have violated a criminal law is subject to the procedures specified in the Criminal Procedure Code and, on conviction, is subject to sentencing under the Criminal Code, which may include a sentence of imprisonment in the Wisconsin state prisons. This bill raises from 17 to 18 the age at which a person who is alleged to have violated a criminal law is subject to the procedures specified in the Criminal Procedure Code and, on conviction, to sentencing under the Criminal Code.

Similarly, under current law, a person 17 years of age or older who is alleged to have violated a civil law or municipal ordinance is subject to the jurisdiction and procedures of the circuit court or, if applicable, the municipal court, while a person under 17 years of age who is alleged to have violated a civil law or municipal ordinance, subject to certain exceptions, is subject to the jurisdiction and procedures of the court assigned to exercise jurisdiction under the Juvenile Justice Code. This bill raises from 17 to 18 the age at which a person who is alleged to have violated a civil law or municipal ordinance is subject to the jurisdiction and procedures of the circuit court or, if applicable, the municipal court.

Under current law, the state imposes a sales and use tax at the rate of 5 percent of the gross receipts on the sale of tangible personal property, including video games, and on the sale of certain services. Under the bill, the state imposes an additional fee on the sale of video games and video gaming devices at the rate of 1 percent of the gross receipts from such sales. This bill appropriates all moneys received from the fee to the Department of Corrections (DOC) and requires DOC to allocate those moneys to counties to pay for state-provided juvenile correctional services and local delinquency-related and juvenile justice services.

This bill will have no fiscal effect on the Department of Public Instruction.

### Long-Range Fiscal Implications