

### Fiscal Estimate - 2017 Session

Original     
  Updated     
  Corrected     
  Supplemental

LRB Number <b>17-4590/1</b>	Introduction Number <b>SB-501</b>
-----------------------------	-----------------------------------

**Description**  
 a sales and use tax exemption for services performed during a disaster period by electric cooperatives or telecommunications utilities

**Fiscal Effect**

**State:**

No State Fiscal Effect  
 Indeterminate

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

**Local:**

No Local Government Costs  
 Indeterminate

1. <input type="checkbox"/> Increase Costs <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	3. <input type="checkbox"/> Increase Revenue <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
2. <input type="checkbox"/> Decrease Costs <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	4. <input type="checkbox"/> Decrease Revenue <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	

<b>Fund Sources Affected</b>	<b>Affected Ch. 20 Appropriations</b>
<input 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>
PSC/ Sarah Klein (608) 266-3587	Sarah Klein (608) 266-3587	11/27/2017

**Fiscal Estimate Narratives**

**PSC 11/27/2017**

LRB Number	<b>17-4590/1</b>	Introduction Number	<b>SB-501</b>	Estimate Type	<b>Original</b>
<b>Description</b> a sales and use tax exemption for services performed during a disaster period by electric cooperatives or telecommunications utilities					

**Assumptions Used in Arriving at Fiscal Estimate**

SB 501 creates a sales and use tax exemption for services provided by an electric cooperative to another electric cooperative, or by a telecommunications utility to another telecommunications utility, for disaster relief work performed in conjunction with a declared state of emergency.

Since the Commission does not audit cost-of-service regulation for either cooperatives or telecommunications utilities, no auditing of those utility's taxes would need to be done by Commission staff. This bill could potentially lower the sales tax burden for certain activities, but this would have no impact or costs to Commission operations.

**Long-Range Fiscal Implications**

n/a