

**FISCAL ESTIMATE**  
DOA-2048 (R06/99)

ORIGINAL  
 CORRECTED

UPDATED  
 SUPPLEMENTAL

LRB or Bill No./Adm. Rule No.  
Chapter Comm 133  
Amendment No. if Applicable

**Subject**

Film Production Accreditation Program

**Fiscal Effect**

**State:**  No State Fiscal Effect

Check columns below only if bill makes a direct appropriation

or affects a sum sufficient appropriation

Increase Existing Appropriation

Decrease Existing Appropriation

Create New Appropriation

Increase Existing Revenues

Decrease Existing Revenues

Increase Costs - May be Possible to Absorb  
Within Agency's Budget  Yes  No

Decrease Costs

**Local:**  No local government costs

1.  Increase Costs  
 Permissive  Mandatory

2.  Decrease Costs  
 Permissive  Mandatory

3.  Increase Revenues  
 Permissive  Mandatory

4.  Decrease Revenues  
 Permissive  Mandatory

5. Types of Local Governmental Units Affected:  
 Towns  Villages  Cities  
 Counties  Others \_\_\_\_\_  
 School Districts  WTCS Districts

**Fund Sources Affected**

GDP  FFD  DDC  DDC  SFC  SFC

Affected Ch. 20 Appropriations

**Assumptions Used in Arriving at Fiscal Estimate**

Although the proposed rules would newly result in review and approval of documentation relating to tax credits for producing film productions or for establishing film production companies, the number of these reviews and approvals is expected to be too small to result in significant changes in the Department's costs for administering its business development programs. Therefore, the proposed rules are not expected to have any significant fiscal effect on the Department.

The overall revenue impact on the state is uncertain and could be significant. The actual revenue impact will depend on the effectiveness of the tax credits in inducing new activity, the extent to which benefits accrue primarily to film productions and to film production companies that would not occur in Wisconsin without the credits, and the magnitude and nature of the expenditures associated with the new film productions.

The proposed rules are not expected to impose any significant costs on the private sector, because the rules address only voluntary submittal of documentation relating to tax credits for producing film productions or for establishing film production companies.

**Long-Range Fiscal Implications**

The long-range fiscal implications are not know at this time, because there is too much uncertainty about whether the tax benefits will actually accrue only to film productions and to film production companies that would not occur in Wisconsin without the benefits

Agency/Prepared by: (Name & Phone No.)

Commerce/Pam Christenson 267-9304

Authorized Signature/Telephone No.

Date