

**FISCAL ESTIMATE FORM**

**2009 Session**

- ORIGINAL       UPDATED
- CORRECTED       SUPPLEMENTAL

<b>LRB #</b> 09-
<b>INTRODUCTION #</b>
Admin. Rule # Tax 1.17

**Subject**

**Fiscal Effect**

**State:**  No State Fiscal Effect  
 Check columns below only if bill makes a direct appropriation or affects a sum sufficient appropriation

<input type="checkbox"/> Increase Existing Appropriation <input type="checkbox"/> Increase Existing Revenues <input type="checkbox"/> Decrease Existing Appropriation <input type="checkbox"/> Decrease Existing Revenues <input type="checkbox"/> Create New Appropriation	<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
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**Local:**  No Local Government Costs

1. <input type="checkbox"/> Increase Costs <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory 2. <input type="checkbox"/> Decrease Costs <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	3. <input type="checkbox"/> Increase Revenues <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory 4. <input type="checkbox"/> Decrease Revenues <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	5. Types of Local Governmental Units Affected: <input type="checkbox"/> Towns <input type="checkbox"/> Villages <input type="checkbox"/> Cities <input type="checkbox"/> Counties <input type="checkbox"/> Others _____ <input type="checkbox"/> School Districts <input type="checkbox"/> WTCS Districts
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**Fund Sources Affected**

- GPR    FED    PRO    PRS    SEG    SEG-S

**Affected Ch. 20 Appropriations**

**Assumptions Used in Arriving at Fiscal Estimate:**

2009 Act 28 created s. 146.98, which directs the Department of Revenue to collect an annual assessment on ambulatory surgical centers in this state in proportion to their gross patient revenue, and to promulgate rules to implement the assessment.

This rule does the following:

- establishes the requirements for administration of the ambulatory surgical center assessment;
- describes how the amount of the assessment for each ambulatory surgical center is determined;
- details how the department will collect assessments;
- provides guidance regarding data required to be submitted to the department to determine assessment amounts; and
- specifies the filing, reporting, and payment deadlines for the assessment, and penalties imposed for failure to meet the requirements.

The fiscal effect of the assessment under s. 146.98 was included in the fiscal effect of 2009 Act 28. Therefore this rule has no fiscal effect.

(continued on page two)

**Long-Range Fiscal Implications:**

<b>Agency/Prepared by:</b> Michael Oakleaf Wisconsin Department of Revenue  261-5173	<b>Authorized Signature/Telephone No.</b> Rebecca Boldt  261-6785	<b>Date</b>  November 25, 2009
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**FISCAL ESTIMATE WORKSHEET**

Detailed Estimate of Annual Fiscal Effect

**2009 Session**

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**LRB # 09**  
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Admin. Rule #  
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**Subject**

**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 State funds from:	
A. State Costs by Category	Increased Costs	Decreased Costs
State Operations - Salaries and Fringe	\$	\$ -
(FTE Position Changes)	( FTE)	(- FTE)
State Operations-Other Costs		-
Local Assistance		-
Aids to Individuals or Organizations		-
<b>TOTAL State Costs by Category</b>	<b>\$</b>	<b>\$ -</b>
B. State Costs by Source of Funds	Increased Costs	Decreased Costs
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	\$	\$ -
GPR Earned		-
FED		-
PRO/PRS		-
SEG/SEG-S		-
<b>TOTAL State Revenues</b>	<b>\$</b>	<b>\$ -</b>

**NET ANNUALIZED FISCAL IMPACT**

	<u>STATE</u>	<u>LOCAL</u>
NET CHANGE IN COSTS	\$ _____	\$ _____
NET CHANGE IN REVENUES	\$ See Text _____	\$ _____

Agency/Prepared by: <b>Michael Oakleaf</b> Wisconsin Department of Revenue 261-5173	Authorized Signature/Telephone No. <b>Rebecca Boldt</b> 261-6785	Date <b>November 25, 2009</b>
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