



Legislative Fiscal Bureau

One East Main, Suite 301 • Madison, WI 53703 • (608) 266-3847 • Fax: (608) 267-6873

May 3, 2000

TO: Interested Persons

FROM: Bob Lang, Director

SUBJECT: Tax and Fee Modifications Included in 1999 Acts 9 and 10

The attached table provides a brief description of each tax and fee modification included in Acts 9 and 10. The table consists of three parts: (1) tax increases and decreases; (2) fee increases and decreases; and (3) measures to enhance the collection of current taxes or fees. Each entry in the table includes the agency name, a summary of the modification and an estimate of the revenue change due to the tax or fee modification. Items with an extensive list of changes are more fully identified in attachments to this memorandum.

In the table, GPR represents general fund revenue. Revenue to a program revenue account is signified by PR and SEG signifies revenue to a segregated fund. "Unknown" means that no estimate of the revenue impact is available at this time. The revenue estimates shown in the table were prepared by this office.

In summary, the changes included in Acts 9 and 10 are estimated to decrease net taxes by \$756,332,500 (\$442,777,500 in 1999-00 and -\$313,555,000 in 2000-01) and increase net fees by \$131,102,200 (\$68,637,900 in 1999-00 and \$62,464,300 in 2000-01). In addition, measures to enhance the collection of current taxes/fees are estimated to generate an additional \$33,869,300 (\$6,846,200 in 1999-00 and \$27,023,100 in 2000-01).

The sum of these revenue changes for the 1999-01 biennium is shown below.

Net Tax and Fee Changes

	<u>1999-00</u>	<u>2000-01</u>	<u>Total</u>
GPR	-\$448,375,700	-\$329,633,600	-\$778,009,300
PR	38,817,700	5,294,000	44,111,700
SEG	31,918,400	66,248,900	98,167,300
Local	<u>3,500,000</u>	<u>7,000,000</u>	<u>10,500,000</u>
TOTAL	-\$374,139,600	-\$251,090,700	-\$625,230,300

Enhanced Collection Measures

	<u>1999-00</u>	<u>2000-01</u>	<u>Total</u>
GPR	\$3,248,500	\$21,118,500	\$24,367,000
PR	<u>3,597,700</u>	<u>5,904,600</u>	<u>9,502,300</u>
TOTAL	\$6,846,200	\$27,023,100	\$33,869,300

	1999-00	2000-01	Fund Source
TAXES -- INCREASES			
Individual Income Tax--Eliminate PTRC. Eliminate the property tax/rent credit (PTRC) in tax year 1999, which is estimated to increase revenues by \$236.5 million in 1999-00. The fiscal effect of the PTRC elimination for tax year 2000 and thereafter is incorporated into the "Individual Income Tax Modifications" entry under "Taxes--Decreases."	\$236,500,000	\$0	GPR
Internal Revenue Code Update for 1998. Provide that, beginning in tax year 1999, state individual income and corporate and business tax provisions referenced to the federal Internal Revenue Code (IRC) refer to the code in effect on December, 31, 1998, rather than December 31, 1997. Modify current lottery provisions to allow prize winners to make a designation of whether to receive the prize as a lump sum or as an annuity within 60 days after winning if the lottery prize is payable over at least 10 years. In addition, allow individuals who won prior to October 21, 1998, and currently receive the prize as an annuity, to designate a lump sum payment for the remaining portion of the prize, if the option is exercised by December 31, 2000.	\$15,915,000	\$6,155,000	GPR
Recycling Surcharge. Impose a recycling surcharge on businesses to be calculated the same as under prior law with certain modifications. Prior law, until April, 1999, imposed a surcharge in tax year 1998 equal to 2.75% of gross tax liability for corporations (5.5% in tax years prior to 1998) and 0.2173% of net business income for nonfarm sole proprietorships, partnerships, limited liability companies taxable as partnerships and S corporations (0.4345% in tax years prior to 1998). Businesses with under \$4,000 in gross income and farms with less than \$1,000 of net income were excluded from paying the prior surcharge. Under Act 9, nonfarm businesses with \$4 million or less in gross receipts and farms with \$1 million or less in gross receipts are excluded from paying the surcharge. However, businesses with gross receipts in excess of these amounts are subject to the surcharge based on the business' total net income or gross tax liability. The prior law \$9,800 maximum payment and \$25 minimum payment were retained. The recycling surcharge is effective beginning with tax year 2000 and is 3.0% of gross tax liability for corporations and 0.2% of net business income for nonfarm sole proprietorships, partnerships, limited liability companies taxable as partnerships and S corporations. The recycling surcharge, which is deposited in the segregated recycling fund, is estimated to generate \$6 million in 1999-00 and \$16.9 million in 2000-01.	\$6,000,000	\$16,900,000	SEG
Sales Tax Late Filing Fee. Increase the late filing fee for delinquent sales and use tax returns from \$10 to \$20. The provision first applies to sales and use tax returns that are filed for periods beginning after September 30, 1999.	\$565,000	\$700,000	GPR

	1999-00	2000-01	Fund Source
Tobacco Products Tax. Change the tobacco products tax from an occupational tax to an excise tax. Authorize DOR to enter into agreements with Indian tribes to provide for the refunding to the tribes of: (a) 50% of taxes collected on sales of tobacco products on Indian reservations to non-tribal members; and (b) 100% of tobacco products taxes collected on sales on reservations to tribal members. Estimate increased tobacco products tax collections of \$375,000 in 1999-00 and \$500,000 in 2000-01 and increased refunds to the tribes of \$187,500 in 1999-00 and \$250,000 in 2000-01. The net effect of these provisions is an estimated increase in general fund revenues of \$187,500 in 1999-00 and \$250,000 in 2000-01.	\$187,500	\$250,000	GPR
SUBTOTAL -- TAXES -- INCREASES	\$253,167,500 6,000,000	\$7,105,000 16,900,000	GPR SEG
TAXES -- DECREASES			
Sales Tax Rebate. Provide a sales tax rebate on a one-time basis to be paid in 1999-00 at an estimated cost of \$700 million. The rebate amounts vary according to filing status and income.	-\$700,000,000	\$0	GPR
Individual Income Tax Modifications. Modify the individual income tax structure beginning in 2000 by increasing the sliding scale standard deduction, creating personal exemptions, creating a fourth income tax bracket, reducing the income tax rates, eliminating miscellaneous deductions from the itemized deduction credit, creating a deduction for the repayment of income previously taxed, increasing the married couple credit, eliminating the PTRC and dependent and senior tax credits and making withholding table adjustments. On a tax year basis, these provisions are estimated to reduce income tax revenues by \$208.6 million in 2000 and \$324.8 million in 2001. The \$334.4 million estimate shown for the 2000-01 fiscal year also includes \$125.8 million from the withholding table adjustment on July 1, 2000. Although the net impact of the modifications is a tax reduction, some taxpayers will pay higher taxes.	\$0	-\$334,400,000	GPR
Individual Income Tax Credit for Military Income. Provide an income tax credit for up to \$200 in income received as an active duty member of the U.S. Armed Forces while stationed outside of the U.S. beginning in tax year 2000. A married couple is eligible for a credit of up to \$400 if both spouses qualify.	\$0	-\$260,000	GPR
Income Tax Exclusion for Amounts Received by Victims of Nazi or Axis Persecution. Exclude any amounts received as a settlement for claims for recovered assets, or any amounts of assets or any gain generated on such assets, that were stolen from, hidden from or otherwise lost by an individual who was persecuted by Nazi Germany or any Axis regime during any period from 1933 to 1945 and that have been recovered, returned or otherwise paid to the original victim, heir or beneficiary. Specify that this exclusion takes effect with tax year 1999. The fiscal effect of this provision is unknown because there is not information available on the number of Wisconsin residents who would be affected by this provision nor on the amount of income that would be excluded from taxation.	Unknown	Unknown	GPR

	1999-00	2000-01	Fund Source
<p>Taxation of Trusts. Modify current law as it relates to the taxation of inter vivos trusts (trusts created by a living person) as follows: (a) authorize Wisconsin to tax trusts created by persons who were Wisconsin residents at the time the trust becomes irrevocable, whether the trust is administered in Wisconsin or in another state; and (b) prohibit Wisconsin from taxing the trusts of nonresidents that are administered in Wisconsin. Specify that a trust is irrevocable if the power to revest title does not exist and that a trust is revocable if the person whose property constitutes the trust may revest title to the property. Specify that this provision takes effect on January 1, 1999, and applies to trusts that become irrevocable after January 1, 1999.</p>	\$0	Minimal	GPR
<p>Corporate Income and Franchise Tax--Activity Not Creating Nexus. Provide that an out-of-state corporation would not have nexus with Wisconsin and could not be subject to corporate income and franchise tax if each of the following conditions were met:</p> <p>(a) the out-of-state corporation stores tangible personal property in the state on property not owned by the corporation;</p> <p>(b) the tangible personal property is stored for 90 days or less;</p> <p>(c) the tangible personal property is stored on another person's property and is transferred to the person for manufacturing in the state;</p> <p>(d) the value of manufacturing real estate of the parcel on which the tangible personal property is stored and manufactured is between \$10 million and \$11 million on January 1, 1999.</p>	-\$250,000	-\$500,000	GPR
<p>Individual and Corporate Income and Franchise Taxes -- Development and Enterprise Development Zone Program and Tax Credit Modifications. Modify the development and enterprise development zones programs and tax credits as follows:</p> <p>(a) Increase the maximum amount of tax credits that can be claimed under the development zones program by \$5 million, from \$33.155 million to \$38.155 million.</p> <p>(b) Authorize Commerce to create an additional 15 enterprise development zones. The total number of zones authorized would be 79 (up to 100 could be designated with Joint Committee on Finance approval), including at least 10 of which would be for environmental remediation.</p> <p>(c) Designate an area in the City of Kenosha as a development opportunity zone that would exist for seven years. Provide that any corporation that conducted economic activity in the zone and that, in conjunction with the local governing body of Kenosha, submitted a project plan by July 1, 2000, would be eligible to claim the development zone credit and development zone investment credit. Limit the amount of credits that could be claimed by such businesses to \$7 million.</p> <p>(d) Specify that development zone credits could only be used to offset income from the claimant's business activities in the development or enterprise zone.</p> <p>(e) Delete the requirement that 25% of all development zone tax credits claimed must be based on creating or retaining full time jobs for development zone environmental remediation tax credits and provide that environmental remediation tax credits claimed in development and enterprise development zones would not have to be based on activities that created or caused to create jobs.</p> <p>(f) Modify the full-time jobs component of the development zone tax credit to: (1) increase from \$6,500 to \$8,000 the maximum credit that could be claimed for each full-</p>	Unknown	Unknown	GPR

	1999-00	2000-01	Fund Source
time job that was created and filled by a member of a targeted group; (2) eliminate the credit for retaining a job that is filled by a member of a targeted group; (3) provide a maximum tax credit of \$8,000 for retaining a full-time job in an enterprise development zone if Commerce determines that a significant capital investment was made to retain the full-time job; and (4) increase from \$4,000 to \$6,000 the maximum tax credit that could be claimed for each full-time job created or retained and filled by an individual who is not a member of a targeted group.			
Full-Year Sales Tax Exemption for Electricity Used in Farming. Extend the current law sales tax exemption for electricity sold from November through April for use in farming to electricity sold for use in farming at any time of the year. Provide that the extension of this exemption first applies to electricity sold for use in farming on May 1, 2000. It is estimated that these provisions will reduce general fund revenues by \$700,000 in 1999-00 and \$2.2 million in 2000-01.	- \$700,000	- \$2,200,000	GPR
Time-Share Properties. Exempt sales of flex-time time-share property, including maintenance charges, from the sales tax and impose the real estate transfer fee on all sales of time-share property, effective on the first day of the second month beginning after publication of the bill. These provisions specify that all sales of time-shares are subject to the real estate transfer fee and not the sales tax. The fiscal effect is estimated to be a net reduction of general fund tax collections of \$70,000 in the first year and \$90,000 in the second year.	- \$70,000	- \$90,000	GPR
Vending Machine Sales. Provide that, effective July 1, 2001, food and beverages that are exempt from the state sales tax when sold in a store for off-premises consumption will also be exempt when sold through a vending machine. Due to the effective date of the provision, there is no effect on general fund revenues during the 1999-01 biennium. However, it is estimated that this provision will result in reduced general fund revenues of \$3.7 million annually, beginning in 2001-02. This estimate is in 1999-00 dollars.	See Text	See Text	GPR
Sales Tax on Auction Sales. Provide that the current sales tax exemption for occasional sales would apply to auctions that are the sale of personal farm property or household goods and not held more than five times by the same auctioneer at the same location during a year. Specify that, in the case of an indoor location, "location" means a building, except that in the case of a shopping center or shopping mall, "location" means a store. The fiscal effect of this provision is estimated to be minimal.	Minimal	Minimal	GPR
Sales and Use Tax on Food and Related Items Provided to Restaurant Employees at Work. Provide a sales tax exemption for certain food and related items provided by restaurants to their employees during work hours. The exemption applies to certain items that are specifically excluded from the current law sales tax exemption for food and beverages, such as soda water beverages and soda fountain items. In addition, provide that paper and similar disposable products provided by a restaurant to its employees to use in the consumption of food, food products and beverages while at work are exempt from the sales and use tax. The fiscal effect of these provisions is estimated to be minimal.	Minimal	Minimal	GPR

	1999-00	2000-01	Fund Source
<p>Transitional Adjustment Fee on Telecommunications Companies. Provide that, for a telecommunications company subject to a transitional adjustment fee for 1999 and 2000 under 1995 Act 351, if the calculation of the transitional adjustment fee results in a negative amount, a portion of the amount calculated could be used as a credit against the ad valorem tax assessment (under current law, the calculation of a negative transitional adjustment fee would mean that the fee would be zero). However, specify that the credit would only be available for a company with "total Wisconsin gross revenues" under s. 76.38, 1993 statutes of less than \$10.0 million. Limit the credit to 60% of the positive value of the negative transition fee amount calculated for the first year of the transition period under Act 351 and 40% of the positive value of the amount calculated for the second year of the transition period. Specify that these provisions are retroactive to include taxes for the first year of the transition period under Act 351 and will sunset at the end of the transition period. Estimate reductions in utility tax collections of \$870,000 in 1999-00.</p>	- \$870,000	\$0	GPR
<p>Ad Valorem Tax Exemption for Computers. Extend the exemption for computers, which currently applies to property subject to locally imposed property taxes and to telephone companies subject to state ad valorem taxation, to the property of air carrier, conservation and regulation, municipal electric, pipeline and railroad companies that are also subject to ad valorem taxation, effective with assessments as of January 1, 2000.</p>	- \$25,000 - \$30,000	- \$50,000 - \$60,000	GPR SEG
<p>Liquor Taxes and Members of the Military. Specify that a Wisconsin resident returning from active military duty in a foreign country for a minimum of 48 hours may bring into the state up to six (rather than four) liters of intoxicating liquor without payment of the state intoxicating liquor tax. The fiscal effect of this provision is estimated to be minimal.</p>	Minimal	Minimal	GPR
<p>SUBTOTAL -- TAXES -- DECREASES</p>	- \$701,915,000 - \$30,000	- \$337,500,000 - \$60,000	GPR SEG

	1999-00	2000-01	Fund Source
FEES -- INCREASES			
ADMINISTRATION			
<p>Public Benefits Fees. Require investor-owned utilities to generate from new fees imposed on customers up to \$24 million annually to support low-income energy assistance programs for low-income customers and up to \$20 million annually for energy conservation and efficiency services program grants. Provide that the required annual level of fees collected by investor-owned utilities for each program be decreased by an amount equal to one-half of the fees collected for comparable programs by municipal utilities and electric cooperatives. Specify that 70% of all amounts collected would have to be charged to residential customers and 30% would have to be charged to nonresidential customers. Through June 30, 2008, limit the total amount of fees payable by an individual customer to a 3% increase in the customer's monthly bill or \$750 per month, whichever is less. Customers of municipal utilities and cooperatives would be subject to fees limited to an average of \$16 per electric meter per year. Of the \$44 million annually of new public benefit fees collected, an estimated \$37 million annually would be deposited by investor-owned utilities to a new public benefits trust under DOA for expenditure through two new SEG-funded sum sufficient appropriations. In addition, an estimated \$7 million annually would be collected and expended by municipal utilities and electric cooperatives for public benefits programs in their respective service areas; this is shown as local fees in the fund column at the right.</p>	\$18,500,000 \$3,500,000	\$37,000,000 \$7,000,000	SEG Local
AGRICULTURE, TRADE AND CONSUMER PROTECTION			
<p>Nursery Regulations and Licensing. Restructure fees assessed to nursery growers and dealers and create fees for Christmas tree growers to be based on annual sales or purchases of stock. Exempt growers and dealers that sell less than \$250 annually in nursery stock from obtaining a license.</p>	\$106,500	\$106,500	PR
<p>Weights and Measures Program. Increase the annual vehicle scale operator license fee from \$30 to \$60. 1997 Act 27 increased the fees from \$30 to \$60 for the 1997-99 biennium only.</p>	\$57,000	\$57,000	PR
<p>Dog Licenses and Rabies Control. Allow DATCP to charge a fee to cover the cost of training local rabies control administrators.</p>	\$1,500	\$1,500	PR
<p>Consumer Protection Assessment. Create a 15% surcharge on all fines and forfeitures for weights and measures and marketing and trade practices violations.</p>	\$75,000	\$75,000	PR
<p>Electronic Processing. Allow the Department to set fees by administrative rule for persons submitting license and permit applications for electronic processing.</p>	Unknown	Unknown	PR

	1999-00	2000-01	Fund Source
BOARD OF COMMISSIONERS OF PUBLIC LANDS			
Origination and Servicing Fees for Certain Trust Fund Loans. Authorize the Board to charge a fee to municipal borrowers to cover the Board's administrative costs in originating and servicing loans that are repaid after March 15 but before August 1 of any year. The apparent intent is to charge the fee only when a loan is repaid during its first year before any interest has become payable. Although no fee is specified, the Board indicates that it would likely establish the fee as a percentage of the principal amount borrowed.	Unknown	Unknown	PR
COMMERCE			
Wisconsin Development Fund Loan Origination Fee. Increase from 1.5% to 2.0%, the current origination fee that applies to major economic development (MED) and customized labor training (CLT) grants and loans in excess of \$200,000. Currently, Commerce is authorized to charge a 1.5% loan origination fee on customized labor training and major economic development awards over \$200,000.	\$32,500	\$32,500	PR
Main Street Program Fees for Services. Authorize the Department to charge reasonable fees for services and information provided to communities that are not participants in the Main Street Program. The Wisconsin Main Street program provides technical assistance to help communities plan, manage and implement programs to revitalize their downtown business areas through comprehensive economic redevelopment and historic preservation. Commerce also provides technical assistance and information on the revitalization of business areas to municipalities not participating in the program.	Unknown	Unknown	PR
PECFA -- Site Bid Insurance. Authorize Commerce to promulgate rules that require a person to pay a specified fee as a condition of submitting a bid to provide a service for a cleanup under the PECFA program. The fee would be deposited in the petroleum inspection fund.	Unknown	Unknown	SEG
PECFA -- Case Closure Fee. Authorize Commerce to promulgate rules to assess and collect fees to recover its costs of approving requests by owners or operators for case closure and providing other assistance requested by claimants at petroleum sites. The fees would be deposited in a new PR appropriation.	Unknown	Unknown	PR
Hazardous Substance Tank Regulation. Expand the Department's authority for regulation of tanks that store flammable and combustible liquids to also include tanks that store liquids that are considered hazardous substances under the federal Superfund Act. Specify that these tanks would be subject to the current \$100 groundwater fee for plan review and approval if they have a capacity of 1,000 gallons or more. The fee is deposited in the environmental fund.	\$0	\$20,000	SEG
Inspection of New Homes. Require all new one- and two-family dwellings to be inspected in municipalities with a population of 2,500 or less effective May 1, 2000 (in addition to municipalities over 2,500 currently). Commerce would collect program revenues from a \$25 building permit seal.	\$31,800	\$191,300	PR

	1999-00	2000-01	Fund Source
<p>FINANCIAL INSTITUTIONS</p> <p>Access Fees for Computer Databases. Authorize DFI to charge members of the public a fee for accessing or using its databases or computer systems. Such fees could include fees for electronic filing of forms in the Uniform Commercial Code lien filing system. Specify that an individual may go to a county Register of Deeds office and search the records of the UCC Lien System free of charge. Estimate increased program revenue of \$200,000 in 1999-00 and \$250,000 in 2000-01.</p>	\$200,000	\$250,000	PR
<p>HEALTH AND FAMILY SERVICES</p> <p>Caregiver Background Check Fees. Authorize DHFS to charge health care providers and child care providers a fee for any requested background check for an employe or contractor, in addition to the current fee of \$2 to \$13 charged by DOJ for checking state criminal records. This fee could not exceed the reasonable cost of providing the information. DHFS plans to establish a background check fee of \$2.50.</p>	\$160,000	\$160,000	PR
<p>Regulation of Radioactive Material. Authorize DHFS to assess an annual radiation license fee equal to 36% of the U.S. Nuclear Regulatory Commission (USNRC) license application fee and materials license fee for an entity in the state licensed by the USNRC. The authority to assess this fee would terminate on December 31, 2002. Increase the penalty for non-renewal of a ionizing radiation license from \$10 to \$25. Extend the ionizing radiation installation fee to sites serving chiropractors and increase this fee from \$25 to \$36 per site and increase the minimum fee for each x-ray tube from \$30 to \$44. Authorize DHFS to assess new fees on sites that have generally licensed devices. This new fee would be at least \$100 per site and at least \$50 for each device containing specified amounts of cesium, cobalt, strontium or tranuranic.</p> <p>Authorize DHFS to assess fees, to be determined by rule, for any of the following: (a) issuance of initial or renewal of a specific license; (b) annual license maintenance; (c) issuance of a license amendment; (d) termination of a license; and (e) issuance of a recognition of an out-of-state or USNRC license. Authorize DHFS to assess a late fee equal to 25% of the specific license renewal fee if payment for the renewal fee is not received within 30 days of the license expiration date.</p>	Unknown	Unknown	PR
<p>Adult Facilities Fees. Increase biennial license and certification fees as follows: (a) for community-based residential facilities (CBRFs), from \$170 plus \$22 per resident to \$306 plus \$39.60 per resident; and (b) for adult family homes, from \$75 to \$135. Create a biennial fee for certified adult day care centers of \$89 plus \$17.80 per client. Increase certification fees for substance abuse and mental health treatment programs staff by an amount sufficient to fund one additional staff position.</p>	\$346,600	\$432,900	PR
<p>Start-Up Materials for Family or Group Child Care Providers. Authorize DHFS to assess a new fee for providing start-up materials for new family or group child care providers. Reduce GPR funding by \$20,000 GPR annually to reflect that these costs would be supported instead by the new fee.</p>	\$20,000	\$20,000	PR

	1999-00	2000-01	Fund Source
JUSTICE			
Crime Laboratories and Drug Law Enforcement Assessment. Increase the crime laboratories and drug law enforcement assessment by \$1, from \$4 to \$5, on the effective date of the bill. This assessment is imposed on offenders by courts if the court imposes a sentence, places a person on probation or imposes a forfeiture for a violation of state law or municipal or county ordinance (except for nonmoving traffic or smoking violations). The additional revenue from the fee increase would fund an expansion of the state's DNA databank to include all felons.	\$525,000	\$700,000	PR
OFFICE OF THE COMMISSIONER OF INSURANCE			
Insurance Fees. Modify selected statutory insurance fees as follows: (a) repeal OCI's current authority to assess an annual fee of up to \$10 for issuing or enlarging the scope of a license for an individual intermediary; (b) delete the current \$20 and \$40 limit on the annual renewal fees OCI may establish by rule for resident and nonresident intermediaries, respectively (currently, the annual fee for the renewal of a resident intermediary license is \$12.50 and \$25 for the renewal of a nonresident intermediary license); (c) delete the current \$50 limit on the annual fees OCI may establish by rule for examinations of an applicant for a license as an insurance intermediary and the requirement that the fee not exceed the reasonably estimated average cost of the examination and investigation of an intermediary; and (d) establish a \$100 fee paid by mutual insurance holding companies for filing annual statements. Any changes in revenue OCI collects under these provisions would depend upon the level at which the fees would be set by OCI, and when OCI decides to increase those fees.	Unknown	Unknown	PR
NATURAL RESOURCES			
Captive Wildlife Fees. Increase the fees for certain captive wildlife licenses and create surcharges for certain licenses, as shown in Attachment 1.	\$117,000	\$117,000	SEG
Handling Fees Retained by Agents. Allow DNR and any sales agent to collect and retain all, or a portion of, the handling fee (currently \$3) for those license purchases made in person using a credit card.	Unknown	Unknown	SEG
Deer Hunting Back Tag Reservation Fee. Establish a \$5 annual fee for a person who wishes to reserve a deer hunting back tag number.	\$90,000	\$90,000	SEG
Falconry Permits. Allow DNR to promulgate rules to establish fees for falconry permits. Specify that the revenue from the permit fees would be deposited in the fish and wildlife account of the conservation fund.	Unknown	Unknown	SEG
Group Fishing License for the Developmentally Disabled. Create a one-day group fishing license for groups of no more than twelve individuals with developmental disabilities and their caregivers. Set the overall fee for the license at \$25 (\$24.25 base fee and 75¢ issuing fee).	Unknown	Unknown	SEG
Mandatory Snowmobile Education. Require that any person born after January 1, 1985, must hold a valid snowmobile safety certificate in order to operate a snowmobile, subject to certain exceptions. The Department estimates an additional 6,100 people would be subject to this requirement. DNR would receive at least one-half of the fee, with course instructors retaining the remainder.	\$30,500	\$30,500	SEG

	1999-00	2000-01	Fund Source
Safety Education Course Fees. Require DNR to establish in administrative rule a fee for the ATV, boat, snowmobile and hunter education programs administered by the Department. The Department anticipates charging a \$10 fee for each course, with up to one-half of the fee retained by the course instructor.	\$157,500	\$157,500	SEG
Expedited Recreational Vehicle Registration. Establish a \$3 fee for expedited registration service under which a person is able to renew ATV, boat and snowmobile registration certificates in person and with only one appearance at the site where certificates are renewed.	Unknown	Unknown	SEG
Water Discharge (NR 101) Fees. Increase the maximum amount of total wastewater discharge fees that DNR may charge by 6.4%, from \$7,450,000 to \$7,925,000 annually, beginning in 2000-01.	\$0	\$475,000	GPR
Air Management Staff and Fees. Increase the cap for assessment of emissions tonnage fees from 4,000 tons to 5,000 tons per billable pollutant, beginning in 1999-00. Further, increase the fee by 86¢ per ton of billable air emissions beginning in 2000-01.	\$716,700	\$1,085,500	PR
Air Management -- Asbestos Fees and Citations for Violations. Increase the statutory limit of \$200 per project to \$210 for the inspection of nonresidential asbestos demolition and renovation projects. DNR would need to promulgate administrative rules to implement the higher fee.	\$0	\$4,300	PR
Database of Groundwater Exceedences. Authorize DNR to promulgate a rule specifying a fee for placing information concerning a property on which a groundwater standard is exceeded into a database.	Unknown	Unknown	PR
Vehicle Environmental Impact Fee. Increase the vehicle environmental impact fee from \$5 to \$6 on the first day of the second month after the effective date of the bill. The fees would be deposited in the environmental fund.	\$800,000	\$1,400,000	SEG
Hazardous Waste Generator Fee. Increase the hazardous waste generator fees, effective with the fees assessed in May, 2000, as follows: (a) the base fee from \$125 to \$210; (b) the fee per ton of hazardous waste from \$12 to \$40; and (c) the maximum fee from \$10,000 to \$17,000. The fees are deposited in the environmental fund.	\$250,000	\$250,000	SEG
Recycling Tipping Fee. Impose a state recycling tipping fee, to be deposited in the recycling fund, of 30¢ per ton on all solid waste except high-volume industrial waste disposed of in landfills in Wisconsin.	\$500,000	\$1,800,000	SEG
PUBLIC INSTRUCTION			
BadgerLink Funding. Provide funding for statewide Internet access to periodical and reference information databases, which are part of the BadgerLink project. Provide that funding would be from the universal service fund, which receives its funding through Public Service Commission assessments on annual gross operating revenues from intrastate telecommunications providers. Specify that the telecommunications providers would be allowed to fully recover their share of assessment costs for expenditures related to this part of the BadgerLink project through an adjustment applied to subscribers' local exchange service rates.	\$836,000	\$1,700,000	SEG

	1999-00	2000-01	Fund Source
PUBLIC SERVICE COMMISSION			
Impact Fees for High-Voltage Transmission Lines - Require the PSC, as a condition of issuing a certificate of public convenience and necessity for high-voltage transmission lines, to ensure the payment of two new impact fees. Require DOA to promulgate rules for the two fees related to the PSC approval of high voltage transmission lines for operation at 345 kilovolts or more. Require an applicant seeking to construct a high voltage transmission line to pay to DOA an annual facility impact fee equal to 0.3% of the cost of the transmission line and a one-time environmental impact fee equal to 5% of the cost of the transmission line. Direct the PSC to determine the cost of the line and the areas impacted and require DOA to distribute the fees by statutory formula to counties, towns, cities, and villages through which the high-voltage transmission line is routed.	\$0	Unknown	PR
REGULATION AND LICENSING			
Revised Agency Credential Fees (Initial Credential Fee) . Increase from \$41 to \$44 the initial credential fee which first-time applicants subject to regulation by the agency must pay in order to become a licensed professional.	\$47,800	\$47,800	PR
Revised Agency Credential Fees (Credential Renewal Fees) . Increase from \$41 to \$44 the basic non-variable component of the biennial renewal fee. Revise the variable portion of these fees based on the proportionate share of enforcement costs attributable to each regulated profession. The new renewal fee amounts would represent a fee increase for 77% of the credential renewal fees, a decrease for 15% of the credential renewal fees, and 8% of the credential renewal fees would remain unchanged (see Attachment 2).	\$136,700 \$1,392,200	\$49,200 \$395,300	GPR PR
Examination Fees -- Vendor Payments . Require that 10% of the total exam revenues, or \$235,100 annually, be deposited to the general fund for reimbursement of R&L's share of general state costs, such as unbilled services provided by DOA. (Note: The Committee also implemented the Governor's recommendation for a change in the way R&L pays outside test contractors that provide credential applicant examinations. Currently, for those examinations the vendor collects a fee for those services directly from the credential applicant. DOA accounting procedures now require that these fees be collected by R&L and deposited in the state treasury and that R&L then pay the vendors based upon an invoice detailing the services provided. While this change results in an increase of \$1,917,000 PR in fees annually coming into the state treasury, these fees are currently paid by applicants directly to the vendors and therefore do not constitute a new fee.)	\$235,100	\$235,100	GPR
Licensure of Athletic Trainers . Require the regulation of athletic trainers and establish an initial license fee of \$44 and a renewal fee of \$41. The new licensure provisions would take effect on the first day of the 13th month after the enactment of the budget bill and therefore the fees would first be charged in the second year of the biennium.	\$0 \$0	\$2,100 \$18,400	GPR PR
Credentialing Fees -- Expedited Service Charges . Authorize the charging of a service fee for providing expedited service to an applicant for initial credentialing or for a credential holder's renewal of an existing credential. If expedited service is requested, provide that the service fee may be equal to R&L's best estimate of the cost of providing that service, including special handling services and counter service costs.	Unknown	Unknown	PR

	1999-00	2000-01	Fund Source
<p>REVENUE</p> <p>Increase the State Share of County Sales Tax. Increase the amount of county sales taxes retained by DOR for administration from 1.5% to 1.75%, to provide program revenue to fund a portion of the cost of incorporating the county sales tax system into the integrated tax system. The increase first applies to the distribution of sales tax revenues to counties on November 1, 1999.</p> <p>Under current law, Wisconsin counties are authorized to adopt and impose a 0.5% sales tax on the same goods and services that are subject to the state sales tax. The county sales tax is "piggybacked" onto the state sales tax in that the county tax is administered, enforced and collected by DOR. The Department retains a portion of the sales taxes it collects to cover administrative costs.</p>	\$492,800	\$564,500	PR
<p>Processing Fees for Use of Lottery Prizes for Loan Security. Authorize the administrator of the state lottery to charge an initial processing fee, in an amount determined by rule, to cover any state costs associated with processing lottery prize payments in accordance with the terms specified in a court order relating to the use of a lottery prize as security for a loan.</p>	Unknown	Unknown	SEG
<p>Processing Fees for the Assignment of Lottery Prizes. Authorize the administrator of the state lottery to charge an initial processing fee, in an amount determined by rule, to cover any state costs associated with processing lottery prize payments in accordance with the terms specified in a court order relating to the assignment of a lottery prize.</p>	Unknown	Unknown	SEG
<p>SUPREME COURT</p> <p>Justice Information Fee. Increase, from \$7 to \$9, the justice information fee that is collected from persons filing a civil action or paying a forfeiture. Reestimate 1999-00 program revenue generated by the \$2 justice information fee increase by -\$250,000 to reflect a delayed effective date. In addition, beginning July 1, 2000, authorize CCAP to receive an additional \$2 of the justice information fee currently deposited to the BJIS appropriation, raising CCAP's share of the \$9 justice information fee to \$6 and reducing BJIS' share of the \$9 fee to \$2.</p>	\$950,000	\$1,200,000	PR

	1999-00	2000-01	Fund Source
TEACH BOARD			
Educational Telecommunications Access Funding. Increase funding for the TEACH telecommunications access program, which provides eligible entities with subsidized access to new data lines and video links or grants for data lines and video links for service contracts in effect on October 14, 1997. The program is funded from the universal service fund, which receives its funding through Public Service Commission assessments on annual gross operating revenues from intrastate telecommunications providers. Under current law, telecommunications providers are allowed to fully recover their share of assessment costs for expenditures related to the TEACH Board through an adjustment applied to subscribers' local exchange service rates. One-half of these funding amounts would initially be placed in reserve in the Joint Committee on Finance's appropriation.	\$3,994,600	\$6,543,100	SEG
TRANSPORTATION			
Outdoor Advertising Sign Permit Fees. Permit DOT to establish, by rule, an annual sign permit renewal fee. Require DOT to design a permit renewal fee to collect not more than \$510,000 in 2000-01, if DOT promulgates a rule establishing such a fee during the 1999-01 biennium. Increase estimated transportation fund revenue by \$510,000 in 2000-01.	\$0	\$510,000	SEG
Driving Skills Test Fee Increase. Increase the fee charged by DOT for administering driving skills tests for noncommercial motor vehicles and school buses, from \$10 to \$15, effective beginning with applications for licenses and school bus endorsements submitted on December 1, 1999.	\$332,000	\$569,000	SEG
Overweight/Oversize Vehicle Permit Fee Surcharge. Increase the fees for overweight and oversize permits that are applied for after December 31, 1999, and before July 1, 2003, by 10%, rounded to the nearest whole dollar. See Attachment 3.	\$195,200	\$393,000	SEG
Instructional Permit Periods and Fees. Extend the period of instructional permits to operate vehicles other than commercial motor vehicles or school buses from six months to twelve months and increase the fee for these permits from \$20 to \$25. These changes are associated with the implementation of a graduated driver's licensing system for young drivers. Increase estimated transportation fund revenue by \$166,700 in 1999-00 and \$77,200 in 2000-01 to reflect the net effect of these changes.	\$166,700	\$77,200	SEG
Commercial Vehicle Telephone Registration Late Fee. Increase the fee for late payment of commercial vehicle registration fees under the telephone authorization program from \$5 to \$10, first applying to fees owed for using the program on January 1, 2000.	\$3,000	\$6,000	SEG
Service of Process Fee for Traffic Accident Claims Against Nonresidents. Increase the service of process fee, which a Wisconsin resident must pay to DOT to initiate a traffic-related legal action against a nonresident, from \$15 to \$25, first applying to processes and notices served to DOT on the effective date of the bill.	\$1,500	\$1,500	SEG

	1999-00	2000-01	Fund Source
UNIVERSITY OF WISCONSIN SYSTEM			
General Tuition Increase. For the 1999-00 academic year, tuition for resident students increased by 9.6% at UW-Madison, 6.9% at UW-Milwaukee and the Comprehensive campuses and 8.0% at the UW Colleges. Nonresident tuition increased by 12.7% at UW-Madison, 8.6% at UW-Milwaukee and the Comprehensive campuses and 9.2% at the UW Colleges. A provision in Act 9 prohibits the UW Board of Regents from increasing tuition for resident undergraduate students for the 2000-01 academic year. Tuition rates for graduate students and nonresidents for the 2000-01 academic year will be set by the Board of Regents in June, 2000.	\$35,694,500	Unknown	PR
SUBTOTAL -- FEES -- INCREASES	\$371,800 \$38,849,900 \$25,974,000 \$3,500,000	\$761,400 \$5,342,500 \$50,664,800 \$7,000,000	GPR PR SEG Local
FEES -- DECREASES			
AGRICULTURE, TRADE AND CONSUMER PROTECTION			
Agrichemical Management Fees. Extend by two years a temporary reduction of tonnage fees paid by commercial feed and fertilizer manufacturers, individual pesticide applicator license fees and registration fees for household, industrial and nonhousehold pesticides.	\$0	-\$1,202,500	SEG
CIRCUIT COURTS			
Termination of Parental Rights and Adoption Filing Fees. Exempt parties filing an action in termination of parental rights (TPR) and adoption cases from the requirement to pay a filing fee, to first apply to actions commenced on the effective date of the bill.	Unknown	Unknown	GPR, PR, County
NATURAL RESOURCES			
Dry Cleaners -- Formal Wear Rental Firms. Exempt formal wear rental firms from the annual dry cleaner facility license fee and from participation under the dry cleaner environmental response program prior to and after the effective date of the bill. Direct DOR to refund any past dry cleaner facility license fees paid by formal wear rental firms.	-\$15,000	-\$15,000	SEG
REVENUE			
Local Exposition Taxes. Reduce the amount of local exposition district tax collections retained by DOR for administration of the tax collections from 3.0% of collections to 2.55% effective on November 1, 1999. Based on 1997 district tax collections, the estimated revenue increase to the district, and revenue decrease to DOR, is \$32,200 in 1999-00 and \$48,500 in 2000-01.	-\$32,200	-\$48,500	PR
TRANSPORTATION			
Registration of Mobile Homes. Specify that mobile homes that are titled by the Department of Commerce are exempt from vehicle registration. Reduce estimated transportation fund revenue by \$24,300 in 2000-01 to reflect this change.	\$0	-\$24,300	SEG

	1999-00	2000-01	Fund Source
Regulation of On-Property Outdoor Advertising Signs. Specify that DOT is not required to issue permits for outdoor advertising signs that advertise activities conducted on the property on which the signs are located, provided the signs conform to revised requirements. The current permit issuance fee, which is established by administrative rule, depends upon the size of the sign and ranges from \$5 to \$100. The revenues in the bill reflect DOT's intent to stop issuing these permits.	- \$7,800	- \$8,500	SEG
Camping Trailer Registration Fee. Reduce the registration fee for camping trailers weighing 3,000 pounds or less from \$24.25 to \$15.00, first applying to registration applications submitted on the effective date of the bill.	- \$2,800	- \$5,600	SEG
SUBTOTAL -- FEES -- DECREASES	- \$32,200 - \$25,600	- \$48,500 - \$1,255,900	PR SEG
ENHANCED COLLECTION MEASURES			
HEALTH AND FAMILY SERVICES			
Estate Recovery. Expand estate recovery provisions under MA, the disease aids program and the community options program (COP) by: (a) including personal care provided to MA recipients over the age of 55 as a service for which recoveries can be made; (b) expand DHFS authority to obtain a lien on a recipient's home to include a person residing in a hospital who is required to contribute to the cost of care and cannot be reasonably be expected to be discharged from the hospital and return home; (c) allow the amount of the lien placed on a person's home to include all recoverable services, rather than only services while in a nursing home; (d) require a probate court, subject to a summary settlement for small estates, to assign the interest in the home subject to a lien in favor of DHFS for estate recoveries that are not allowed due to a surviving child or spouse; and (e) increase the amount of personal property that is exempted from estate recovery from \$3,000 to \$5,000 for all personal property and from \$1,000 to \$3,000 for tangible personal property other than clothing, jewelry, furniture and appliances. Reduce MA benefits expenditures by \$1,097,700 (all funds) in 1999-00 and \$1,104,600 (all funds) in 2000-01 to reflect projected increases in estate recovery collections.	\$1,097,700	\$1,104,600	PR

	1999-00	2000-01	Fund Source
<p>REVENUE</p> <p>Voluntary Agreements with Direct Marketers to Collect Wisconsin Sales Tax. Authorize DOR to enter into voluntary agreements with out-of-state direct marketers for collection of Wisconsin sales and use tax from Wisconsin customers at a rate to include the general state sales tax rate plus the optional general county sales tax rate. Specify that direct marketers who voluntarily agree to collect Wisconsin sales and use tax may retain 5% of the first \$1 million of such tax in a calendar year and 6% of any additional amounts collected in the remainder of the same year. Provide that all taxes collected through such voluntary agreements be deposited in the general fund.</p> <p>Specify that 1/11 of the funds generated in a fiscal year be appropriated to the Department of Health and Family Services in the subsequent fiscal year to be distributed to counties on a per capita basis in the form of block grants to fund services for children and families. Require DOR to certify at the close of each fiscal year the amount to be appropriated to DHFS for the block grants.</p> <p>Specify that these provisions take effect on the first day of the second month beginning after publication of the bill (December 1, 1999). Estimate increased general fund revenues of \$2.8 million in 1999-00 and \$5.5 million in 2000-01. The share to be distributed by DHFS to counties in the form of block grants is projected at \$250,000 in 2000-01 (the actual amount would be determined from collections during 1999-00) and \$500,000 in 2001-02 and thereafter.</p>	\$2,800,000	\$5,500,000	GPR
<p>Integrated Tax System. Provide additional funding of \$2,315,500 GPR and \$915,000 PR in 1999-00 and \$2,280,500 GPR and \$950,000 PR in 2000-01 to continue implementation of the integrated tax system in DOR. Place \$5,701,000 GPR and \$1,219,500 PR in the Joint Committee on Finance's GPR and PR supplemental appropriations to be released when the Committee approves a DOR report on its expenditures. The integrated tax system involves the use of technology to develop and implement a comprehensive modernization and upgrade of the Department's administrative activities, processes and systems. Audits related to implementation of the system are expected to generate additional sales and use tax revenues in 2000-01.</p>	\$0	\$4,780,000	GPR
<p>Nexus and Temporary Events Tax Collection Activities. Direct the Department to reallocate existing positions in each year to address an increased workload in the Department's Nexus Unit. It is estimated that the Unit's increased activities will generate additional general fund tax revenues of \$448,500 in 1999-00 and \$897,000 in 2000-01. Authorize DOR to reallocate a revenue agent position and related funding from the Audit Bureau in each year to increase voluntary compliance and improve enforcement of the state sales tax laws at temporary events. It is estimated that the additional activities will generate \$997,000 in sales tax revenues in 2000-01.</p>	\$448,500	\$1,894,000	GPR
<p>Funding for Increased Delinquent Tax System Infotech and Software Maintenance Costs. Provide \$152,000 annually to fund increased InfoTech costs and development tool software maintenance costs for the Delinquent Tax Collection System (DTC). Delete \$10,833,300 PR and 174.0 PR positions annually and provide \$13,053,100 GPR in 1999-00, \$11,203,300 GPR in 2000-01 and 174.0 GPR positions to convert the funding source for the DTC from PR to GPR. Provide that delinquent tax collection fees be placed in the general fund as GPR-Earned. In addition, (a) provide \$50,000 GPR in 1999-00 and \$209,600 GPR for the Department to purchase predictive dialer technology; (b) provide \$468,600 GPR in 1999-00 and \$499,700 GPR in 2000-01 and 10.0 GPR revenue agent positions each year; (c) provide \$20,000 GPR in 2000-01 and charge delinquent taxpayers for costs incurred for court actions that are related to collection of delinquent taxes; and (d) provide \$10,000 GPR in 2000-01 and author-</p>	\$0	\$8,944,500	GPR

	1999-00	2000-01	Fund Source
ize the Department to charge a \$20 fee for installment agreements with delinquent taxpayers. In total, \$10,833,300 PR and 174.0 PR positions were deleted annually and \$13,571,700 GPR in 1999-00, \$11,942,600 GPR in 2000-01 and 184.0 GPR positions were provided each year. In addition, GPR-Earned will increase by an estimated \$12,430,600 in 1999-00 and \$12,190,200 in 2000-01; GPR tax revenues will increase by an estimated \$8,944,500 in 2000-01.			
WORKFORCE DEVELOPMENT			
Public Assistance Overpayment Collections. Modify the process for collecting overpayments of public assistance benefits by allowing for: (a) a review process and notification of overpayments; (b) a warrant to be issued that would place a lien against the property of a person that fails to pay back an overpayment; and (c) levying against property owned by someone who has failed to pay back an overpayment. Require DWD to promulgate rules regarding notifications to recipients, and the timing and procedures for reviews, hearings and appeals with regard to actions to collect overpayments. It is estimated that these procedures will result in increased collections of \$300,000 annually. In addition, specify that DWD may not recover overpayments of AFDC benefits from current W-2 recipients by reducing the recipient's benefit check. It is estimated that this provision will result in reduced collections of \$400,000 annually.	- \$100,000	- \$100,000	PR
Centralized Receipt and Disbursement Fees: Modify provisions related to the collection of the state centralized receipt and disbursement (CR&D) fee as follows: (a) require courts and family court commissioners to order the fee be withheld from income; (b) specify that the fee constitutes an assignment of all earnings to DWD; (c) specify that the assignment of income remains in effect after the obligation to pay support terminates for any delinquent CR&D fees; and (d) allow county child support agencies to cause an assignment of income to go into effect for unpaid CR&D fees. In addition, allow DWD to collect any unpaid county CR&D fees that are shown on DWD's automated payment and collection system on December 31, 1998, for deposit in the Department's appropriation for state child support operations. This provision will affect unpaid CR&D fees that were owed to county clerks of court when the CR&D function was transferred to DWD. The CR&D fee, along with other state and federal revenue sources, are used to operate the state's centralized receipt and disbursement system.	\$2,600,000	\$4,900,000	PR
SUBTOTAL -- ENHANCED COLLECTION MEASURES	\$3,248,500 \$3,597,700	\$21,118,500 \$5,904,600	GPR PR



ATTACHMENT 1

DNR Captive Wildlife Fees

<u>License</u>	<u>Prior Fee</u>	<u>Act 9 Fee</u>	<u>Change</u>	
			<u>Amount</u>	<u>%</u>
Pheasant and quail farm	\$20	\$100	\$80	400%
Game bird and animal farm	10	25	15	150
Deer farm	25	100	75	300
Wildlife exhibit	10	25	15	150
Bird and game farm late fee	10	20	10	100

ATTACHMENT 2

Prior Law and Act 9 R&L License Renewal Fees

Credential Type	Renewal Fee			Credential Type	Renewal Fee		
	Prior	Act 9	Change		Prior	Act 9	Change
Accountant, Certified Public	\$47	\$52	\$5	Geology, Professional Corporation	\$42	\$44	\$2
Accountant, Public	41	44	3	Hearing Instrument Specialist	200	100	-100
Accounting Corporation or Partnership	41	47	6	Home Inspector	41	44	3
Acupuncturist	73	78	5	Hydrologist, Professional	42	44	2
Advanced Practice Nurse Prescriber	41	69	28	Hydrology, Professional Corporation	42	44	2
Aesthetician	77	58	-19	Interior Designer	41	47	6
Aesthetics Establishment	41	47	6	Land Surveyor	69	75	6
Aesthetics Instructor	142	47	-95	Landscape Architect	41	51	10
Aesthetics School	115	115	-	Manicuring Establishment	41	44	3
Aesthetics Specialty School	41	44	3	Manicuring Instructor	112	44	-68
Appraiser, Real Estate, Certified General	95	108	13	Manicuring School	118	118	-
Appraiser, Real Estate, Certified Residential	101	114	13	Manicuring Specialty School	41	44	3
Appraiser, Real Estate, Licensed	72	134	62	Manicurist	78	131	53
Architect	44	49	5	Marriage and Family Therapist	66	82	16
Architectural or Engineering Corporation	41	47	6	Massage Therapist or Body Worker	41	44	3
Art Therapist	41	44	3	Music Therapist	41	44	3
Athletic Trainer	NA	44	NA	Nurse, Licensed Practical	48	54	6
Auction Company	41	47	6	Nurse, Registered	46	52	6
Auctioneer	100	135	35	Nurse-Midwife	41	47	6
Audiologist	44	100	56	Nursing Home Administrator	102	111	9
Barber or Cosmetologist	52	55	3	Occupational Therapist	42	49	7
Barbering or Cosmetology Establishment	41	47	6	Occupational Therapy Assistant	42	48	6
Barbering or Cosmetology Instructor	139	91	-48	Optometrist	58	61	3
Barbering or Cosmetology Manager	61	68	7	Pharmacist	75	73	-2
Barbering or Cosmetology School	138	138	-	Pharmacy	41	47	6
Cemetery Authority	343	343	-	Physical Therapist	46	51	5
Cemetery Preneed Seller	61	61	-	Physician (MD & DO)	110	122	12
Cemetery Salesperson	90	90	-	Physician Assistant	51	59	8
Chiropractor	162	139	-23	Podiatrist	180	140	-40
Dance Therapist	41	44	3	Private Detective	178	89	-89
Dental Hygienist	41	48	7	Private Detective Agency	41	47	6
Dentist	98	105	7	Private Practice School Psychologist	67	69	2
Designer of Engineering Systems	47	52	5	Private Security Person	41	49	8
Dietitian	41	47	6	Professional Counselor	55	63	8
Drug Distributor	41	47	6	Professional Fund-Raiser	61	91	30
Drug Manufacturer	41	47	6	Psychologist	107	105	-2
Electrologist	77	65	-12	Real Estate Broker	125	109	-16
Electrology Establishment	41	47	6	Real Estate Business Entity	71	57	-14
Electrology Instructor	86	86	-	Real Estate Salesperson	73	79	6
Electrology School	71	71	-	Respiratory Care Practitioner	42	50	8
Electrology Specialty School	41	44	3	Social Worker	44	54	10
Engineer, Professional	43	49	6	Social Worker, Advanced Practice	46	53	7
Fund-Raising Counsel	41	44	3	Social Worker, Independent	49	55	6
Funeral Director	144	140	-4	Social Worker, Independent Clinical	57	69	12
Funeral Establishment	41	47	6	Soil Scientist, Professional	42	44	2
Geologist, Professional	42	48	6	Soil Science, Professional Corporation	42	44	2
				Speech-Language Pathologist	44	53	9
				Time-Share Salesperson	61	103	42
				Veterinarian	82	95	13
				Veterinary Technician	42	48	6

ATTACHMENT 3

Overweight/Oversize Vehicle Permit Fees

<u>Permit</u>	<u>Prior Fee</u>	<u>Act 9 Fee</u>
Single-Trip Permits		
Overlength	\$15	\$17
Overwidth or Overheight	20	22
Overwidth and Overheight	25	28
Annual and Multiple-Trip Permits		
Overlength	\$60	\$66
Overwidth and/or Overlength	90	99
Overweight--90,000 lbs. or less*	200	220
Overweight--Over 90,000 lbs. to 100,000 lbs.*	350	385
Overweight--Over 100,000 lbs.*	\$350 plus \$100 for each 10,000 lbs. or fraction thereof above 100,000 lbs.	\$385 plus \$110 for each 10,000 lbs. or fraction thereof above 100,000 lbs.
Consecutive Month Permits		
Fee in Addition to Prorated Annual Fee for Same Type of Permit**	\$15	\$16.50

* Based on gross vehicle weight.

** Total permit fee would be rounded to the nearest whole dollar.