



1995 ASSEMBLY BILL 12

January 13, 1995 - Introduced by Representatives BELL, RILEY, CARPENTER, BALDWIN, R. YOUNG, BOCK, ROBSON, BALDUS, NOTESTEIN, PLOMBON, WIRCH, HANSON, HASENOHRL and MUSSER, cosponsored by Senators CLAUSING, BURKE, MOEN, CHVALA, ANDREA and WINEKE. Referred to Committee on Ways and Means.

1 **AN ACT ...; relating to:** requiring a tax burden study.

Analysis by the Legislative Reference Bureau

This bill requires the department of revenue and the legislative fiscal bureau to perform a tax burden study in order to determine the incidence and progressivity of Wisconsin's state and local taxes.

For further information see the *state* fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

2 **SECTION 1. Nonstatutory provisions; revenue and legislative fiscal**
3 **bureau.**

4 (1) TAX BURDEN STUDY. The department of revenue and the legislative fiscal
5 bureau shall perform a tax burden study. As part of that study they shall analyze
6 Wisconsin state and local taxes, including but not limited to the income and franchise
7 taxes, the state and county sales taxes and the property tax; establish a data base
8 and a model in order to estimate the incidence and progressivity of this state's taxes;
9 and establish a model that can be used to analyze the effects of proposed law changes,
10 including the expansion of the sales tax base, on the incidence and progressivity of
11 this state's taxes. The department of revenue may purchase services under a

1 contract for work on the study. On or before January 1, 1996, the department and
2 the bureau shall report the results of the study to the legislature in the manner
3 provided under section 13.172 (2) of the statutes.

4 (END)