

FISCAL ESTIMATE

- ORIGINAL UPDATED
 CORRECTED SUPPLEMENTAL

DOA-2048 N(R10/98)

LRB or Bill No./Adm. Rule No.

LRB 0684/1

AB 53

Amendment No. if Applicable

Subject

Sales and Use Tax Exemption for Farm Animal Ear Tags and Mastitis Detection Solution

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 Increase Existing Revenues
 Decrease Existing Appropriation Decrease Existing Revenues
 Create New Appropriation

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

- GPR FED PRO PRS SEG SEG-S

Affected Ch. 20 Appropriations

Assumptions Used in Arriving at Fiscal Estimate

This bill would exempt sales of farm animal ear tags and mastitis detection solution from the sales and use tax. Under current law, animal identification tags sold by the Wisconsin Department of Agriculture, Trade and Consumer Protection (DATCP); that agency's sales in FY98 were \$21,550. Sales of insecticide tags are also exempt, since insecticides used in farming are not subject to sales tax.

Data on total sales of farm identification tags are not available, so an estimate of the effect of the proposed exemption on state, county and stadium sales taxes cannot be made. Sales of mastitis detection solution, according to DATCP, are not significant, so the effect on state, county and stadium district tax collections is expected to be minimal.

Long-Range Fiscal Implications

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

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Date

12/22/98

1999 Session

FISCAL ESTIMATE
DOA-2047 N(R10/98)

ORIGINAL UPDATED
 CORRECTED SUPPLEMENTAL

LRB or Bill No./Adm. Rule No.	Amendment No.
LRB 0684/2	

Subject
Sales and Use Tax Exemption for Farm Animal Ear Tags and Mastitis Detection Solution

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

NET ANNUALIZED FISCAL IMPACT

	STATE	LOCAL
NET CHANGE IN COSTS	\$	\$
NET CHANGE IN REVENUES	\$ See Text	\$ See Text

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