

**FISCAL ESTIMATE**

DOA-2048 N(R10/98)

- ORIGINAL                       UPDATED  
 CORRECTED                       SUPPLEMENTAL

**Subject**  
**Imposing Tax on Lobbying Expenditures**

**Fiscal Effect**

State:  No State Fiscal Effect

Check columns below only if bill makes a direct appropriation or affects a sum sufficient appropriation.

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

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

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**

1999 SB113 would impose a tax on organizations and businesses lobbying in Wisconsin. It is possible that the tax could discourage a number of organizations and businesses from lobbying. This would result in a decrease in lobbying fees collected by the Ethics Board, with a concomitant negative effect on the agency's program revenue. The size of the impact is impossible to predict, but is unlikely to be large.

**Long-Range Fiscal Implications**

Agency/Prepared by: (Name & Phone No.)  
Ethics Board/ Jonathan Becker 267-0647

Authorized Signature/Telephone No.

*Jonathan Becker*

267-0647

Date

4/15/99

**FISCAL ESTIMATE WORKSHEET**

1999 Session

Detailed Estimate of Annual Fiscal Effect  
DOA-2047 (R10/98)

ORIGINAL       UPDATED  
 CORRECTED     SUPPLEMENTAL

LRB or Bill No./Adm. Rule No.  
**-2225/4 1999 SB113**

Amendment No.

Subject  
**Imposing tax on lobbying expenditures**

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
<b>A. State Costs by Category</b>		
State Operations - Salaries and Fringes	\$	\$ -
(FTE Position Changes)	( FTE)	(- FTE)
State Operations - Other Costs		-
Local Assistance		-
Aids to Individuals or Organizations		-
<b>TOTAL State Costs by Category</b>	\$ 0	\$ -
<b>B. State Costs by Source of Funds</b>		
GPR	\$ 0	\$ -
FED		-
PRO/PRS	0	-
SEG/SEG-S		-
<b>State Revenues</b> Complete this only when proposal will increase or decrease state revenues (e.g., tax increase, decrease in license fee, etc.)	<b>Increased Rev.</b>	<b>Decreased Rev.</b>
GPR Taxes	\$	\$ -
GPR Earned		-
FED		-
PRO/PRS		?
SEG/SEG-S		-
<b>TOTAL State Revenues</b>	\$	\$ ?

**NET ANNUALIZED FISCAL IMPACT**

STATE

LOCAL

NET CHANGE IN COSTS      \$0 \_\_\_\_\_      \$ \_\_\_\_\_

NET CHANGE IN REVENUES      \$? \_\_\_\_\_      \$ \_\_\_\_\_

Agency/Prepared by: (Name & Phone No.) Ethics Board/ Jonathan Becker 267-0647	Authorized Signature/Telephone No. <i>Jonathan Becker</i> 267-0647	Date 4/15/99
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