

Original Updated
 Corrected Supplemental

LRB or Bill No./Adm. Rule No.
1999 SB 141
Amendment No. if Applicable

FISCAL ESTIMATE

DOA 2048 (R 11/90)

Subject
Student Social Security Coverage

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

Enactment of SB 141 would eliminate from Wisconsin law the social security tax exemption for students based on the maximum hours worked and replace it with the "enrolled and regularly attending classes" language in Federal law. WTCS districts, to the extent possible, already operate within this language as defined by IRS ruling. Therefore, assuming no change in the IRS interpretation of this language, enactment of 1999 SB 141 will have no local fiscal effect on WTCS districts.

Long-Range Fiscal Implications

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