

FISCAL ESTIMATE DOA-2048 N(R 10/98) <input checked="" type="checkbox"/> ORIGINAL <input type="checkbox"/> UPDATED <input type="checkbox"/> CORRECTED <input type="checkbox"/> SUPPLEMENTAL	LRB or Bill No. / Adm. Rule No. SB 229 <i>LRB-1227/1</i> Amendment No. (If Applicable)
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Subject
Occupational Tax Imposed on Domestic Mink Farms

Fiscal Effect State: <input type="checkbox"/> No State Fiscal Effect Check columns below only if bill makes a direct appropriation or affects a sum sufficient appropriation <input type="checkbox"/> Increase Existing Appropriation <input type="checkbox"/> Increase Existing Revenues <input checked="" type="checkbox"/> Decrease Existing Appropriation <input checked="" type="checkbox"/> Decrease Existing Revenues <input type="checkbox"/> Create New Appropriation	<input type="checkbox"/> Increase Costs - May be possible to Absorb Within Agency's Budget <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Decrease Costs
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Local: <input type="checkbox"/> No local government costs 1. <input type="checkbox"/> Increase Costs <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory 2. <input type="checkbox"/> Decrease Costs <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	3. <input type="checkbox"/> Increase Revenues <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory 4. <input type="checkbox"/> Decrease Revenues <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	5. Types of Local Governmental Unit Affected: <input type="checkbox"/> Towns <input type="checkbox"/> Villages <input type="checkbox"/> Cities <input type="checkbox"/> Counties <input type="checkbox"/> Others _____ <input type="checkbox"/> School Districts <input type="checkbox"/> WTCS Districts
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Fund Source Affected <input type="checkbox"/> GPR <input type="checkbox"/> FED <input checked="" type="checkbox"/> PRO <input type="checkbox"/> PRS <input type="checkbox"/> SEG <input type="checkbox"/> SEG-S	Affected Ch. 20 Appropriations 20.115 (2) (i)
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Assumptions Used in Arriving at Fiscal Estimate

This proposal would eliminate the annual occupational tax of \$25 on persons, firms or corporations owning or operating a domestic mink farm and would eliminate the PR appropriation authority and appropriation amount for the expenditure of these funds.

Domestic mink farms in Wisconsin have been declining; the estimated amount of PR revenue for 1999-00 is \$1,125. Under this proposal, occupational tax assessed in 1999 and collected in 2000, estimated at \$1,125, would lapse to the general fund, if the proposal became law in 1999, since the proposal has an effective date of January 1, after publication of the act.

Long - Range Fiscal Implications

Loss of approximately \$1,100 a year for the promotion of mink research.

Agency/prepared by: (Name & Phone No.) DATCP Lynn Jarzombeck (608) 224-4883	Authorized Signature/Telephone No. <i>Donald Akamatsu for</i> Barbara Knapp (608) 224-4746	Date 9/15/99
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FISCAL ESTIMATE WORKSHEET

1999 SESSION

Detailed Estimate of Annual Fiscal Effect
DOA-2047 (R10/94)

ORIGINAL UPDATED
 CORRECTED SUPPLEMENTAL

LRB or Bill No/Adm.Rule No.
SB 229 *LRB-1227/1*

Amendment No.

Subject

Occupational Tax Imposed on Domestic Mink Farms

I. One-time Cost or Revenue Impacts for State and/or Local Government (do not include in annualized fiscal effect):

II. Annualized Cost:

Annualized Fiscal Impact on State funds from:

A. State Costs by Category	Increased Costs	Decreased Costs
State Operations - Salaries and Fringes	\$	\$ -
(FTE Position Changes)	(FTE)	(- FTE)
State Operations - Other Costs		- \$1,100
Local Assistance		-
Aids to Individuals or Organizations		-
TOTAL State Costs by Category	\$	\$ -
B. State Costs by Source of Funds	Increased Costs	Decreased Costs
GPR	\$	\$ -
FED		-
PRO/PRS		- \$1,100
SEG/SEG-S		-
III. State Revenues -	Increased Rev.	Decreased Rev.
<small>Complete this only when proposal will increase or decrease state revenues (e.g., tax increase, decrease in license fee, etc.)</small>		
GPR Taxes	\$	\$ -
GPR Earned		-
FED		-
PRO/PRS		- \$1,100
SEG/SEG-S		-
TOTAL State Revenues	\$	\$ - \$1,100

NET ANNUALIZED FISCAL IMPACT

	<u>STATE</u>	<u>LOCAL</u>
NET CHANGE IN COSTS	\$ -1,100	\$ _____
NET CHANGE IN REVENUES	\$ -1,100	\$ _____

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