

**FISCAL ESTIMATE FORM**

**1999 Session**

- ORIGINAL     UPDATED  
 CORRECTED     SUPPLEMENTAL

**LRB # 99-4067/1**  
**INTRODUCTION # SB 346**  
**Admin. Rule #**

**Subject**  
**Taxpayer Friendly Bill**

**Fiscal Effect**

- State:**  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 type="checkbox"/> Increase Costs - May be Possible to Absorb Within Agency's Budget <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <input type="checkbox"/> Decrease Existing Appropriation | <input type="checkbox"/> Decrease Existing Revenues |   |
| <input type="checkbox"/> Create New Appropriation        | <input type="checkbox"/> Decrease Costs             |   |

**Local:**  No Local Government Costs

- |  |   |  |
|--|---|--|
| 1. <input type="checkbox"/> Increase Costs<br><input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory | 3. <input type="checkbox"/> Increase Revenues<br><input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory | 5. Types of Local Governmental Units Affected:<br><input type="checkbox"/> Towns <input type="checkbox"/> Villages <input type="checkbox"/> Cities<br><input type="checkbox"/> Counties <input type="checkbox"/> Others _____<br><input type="checkbox"/> School Districts <input type="checkbox"/> WTCS Districts |
| 2. <input type="checkbox"/> Decrease Costs<br><input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory | 4. <input type="checkbox"/> Decrease Revenues<br><input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory |  |

**Fund Sources Affected**

- GPR    FED    PRO    PRS    SEG    SEG-S

**Affected Ch. 20 Appropriations**

**Assumptions Used in Arriving at Fiscal Estimate:**

This bill makes the following changes, none of which are expected to have a significant fiscal effect:

- conforms the Wisconsin provisions for providing relief to innocent spouses from payment of taxes on a joint return to the federal innocent spouse provisions;
- provides specific, quantifiable definitions for the term "exclusively" for sales and use tax purposes;
- requires retailers who collect sales or use tax in error from a purchaser to refund that tax to the purchaser;
- allows retailers to use a straight mathematical computation instead of the bracket system required under current law to calculate sales and use tax due on a transaction;
- adds definitions of the terms "pay" and "sign" to the statutes relating to alternative fuel taxes and of the term "sign" to the statutes relating to the tobacco products tax (these definitions were inadvertently omitted from 1997 Wisconsin Act 27, which provided these definitions for other excise taxes);
- allows the Department to require taxpayers to round amounts reported on tax forms to the nearest dollar;
- allows the Department to accept tax payments by credit card;
- allows the Department to compromise non-delinquent taxes, interest and penalties (currently the Department may compromise only delinquent taxes);
- restores a 30-day extension for employers to file an annual withholding reconciliation report, which was inadvertently eliminated from the statutes by 1997 Wisconsin Act 291.

**Long-Range Fiscal Implications:**

<b>Agency/Prepared by: (Name &amp; Phone No.)</b>	<b>Authorized Signature/Telephone No.</b>	<b>Date</b>
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