

**FISCAL ESTIMATE FORM**

**1999 Session**

- ORIGINAL     UPDATED  
 CORRECTED     SUPPLEMENTAL

<b>LRB #</b> 99-3215/2
<b>INTRODUCTION #</b> SB 410
<b>Admin. Rule #</b>

**Subject**  
 Election Campaign Fund Designations

**Fiscal Effect**

- State:**  No State Fiscal Effect  
 Check columns below only if bill makes a direct appropriation or affects a sum sufficient appropriation
- |   |  |   |
|---|--|---|
| <input checked="" type="checkbox"/> Increase Existing Appropriation | <input checked="" type="checkbox"/> Increase Existing Revenues | <input checked="" type="checkbox"/> Increase Costs - May be Possible to Absorb Within Agency's Budget <input checked="" 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                   |  |   |
- 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**

20.510(1)(q); 20.566(1)(a); 20.855(4)(b)

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

Under current law, the Wisconsin election campaign fund is financed through an individual income tax "checkoff." Every individual filing a state income tax return (whether having a tax liability or refund) may designate that \$1 of general fund revenues be transferred to the campaign fund. Individuals filing a joint return may separately choose to designate a \$1 transfer. All moneys transferred to the campaign fund are placed in accounts for specified state offices, and candidates for those offices may qualify for grants from the fund for specified campaign expenses. No moneys in the fund may be used for any other purpose.

Under the bill, the checkoff amount would increase from \$1 to \$5. In addition, the bill would require individuals to indicate that they do not want \$5 to be transferred to the Wisconsin election campaign fund, rather than designate amounts to be transferred, as under current law.

In tax year 1998, nearly 330,000 taxpayers made \$1 designations to the Wisconsin election campaign fund on state income tax returns. If the number of taxpayers for whom transfers are made does not change, increasing the checkoff amount from \$1 to \$5 would increase the amount designated to the election campaign fund by \$1.32 million (\$330,000 x 4).

However, the number could increase substantially because taxpayers must proactively indicate they do not want moneys transferred to the election campaign fund. It is likely that some taxpayers will fail to notice or understand the required indication, increasing the fiscal effect of the provision. In 1998, there were 1.5 million individual tax filers and 2.2 million joint filers (filing 1.1 million returns). At the extreme, if a \$5 transfer to the election campaign fund were made for all taxpayers (i.e., no taxpayer indicated a transfer was not to be made), the amount transferred to the campaign fund would be \$18.2 million (3.7 million x \$5).

**Long-Range Fiscal Implications:**

<b>Agency/Prepared by: (Name &amp; Phone No.)</b> Wisconsin Department of Revenue Pamela Walgren, (608) 266-7817	<b>Authorized Signature/Telephone No.</b> Yeang-Eng Braun (608) 266-2700 <i>Yeang Eng Braun</i>	<b>Date</b> 2/10/00
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**FISCAL ESTIMATE WORKSHEET**

Detailed Estimate of Annual Fiscal Effect

**1999 Session**

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**LRB # 99-3215/2**  
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**Subject**  
**Election Campaign Fund Designations**

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

**NET ANNUALIZED FISCAL IMPACT**

	<u>STATE</u>	<u>LOCAL</u>
NET CHANGE IN COSTS	\$ see text	\$
NET CHANGE IN REVENUES	\$ see text	\$

Agency/Prepared by: (Name & Phone No.)	Authorized Signature/Telephone No.	Date
Wisconsin Department of Revenue Pamela Walgren, (608) 266-7817	Yeang-Eng Braun <i>Yeang Eng Braun</i> (608) 266-2700	2/10/00