

**FISCAL ESTIMATE FORM**

**1999 Session**

- ORIGINAL     UPDATED  
 CORRECTED     SUPPLEMENTAL

**LRB # 99-4146/1**

**INTRODUCTION # SB 423**

**Admin. Rule #**

**Subject**

Allow for Lottery and Gaming Credit Claims after January 31

**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**

20.835 (3)(s)

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

Under current law, claimants precertify for the lottery and gaming credit once every 5 years. The precertification procedures are administered early in the property tax year by county treasurers and the City of Milwaukee treasurer. If a property is eligible for the credit and the property tax bill does not reflect the credit, property owners may claim the credit with the taxation district treasurer through January 31 following the issuance of the claimant's property tax bill.

Under the bill, claimants may apply for the credit after January 31 to the Department of Revenue. No claims may be made after October 1 following issuance of the property tax bill.

The bill will result in a small increase in the total number of credits extended in a given year. These additional credits will reduce the amount available for credits in the subsequent year.

The bill will have little or no local administrative costs since credits claimed under the extended deadline will be administered by the Department of Revenue. The department would be required to process claims made after January 31, issue checks for the amount of the credits and communicate the credit information to county treasurers. The costs are expected to be minimal.

**Long-Range Fiscal Implications:**

**Agency/Prepared by: (Name & Phone No.)**

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**Date**

3/7/00

**FISCAL ESTIMATE WORKSHEET**

Detailed Estimate of Annual Fiscal Effect

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**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		-
Local Assistance		-
Aids to Individuals or Organizations		-
<b>TOTAL State Costs by Category</b>	\$	\$ -
<b>B. State Costs by Source of Funds</b>	<b>Increased Costs</b>	<b>Decreased Costs</b>
GPR	\$	\$ -
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>	<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                      \$ See text of fiscal note.                      \$  
 NET CHANGE IN REVENUES                      \$                      \$

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