

1999 Session

FISCAL ESTIMATE

ORIGINAL UPDATED

DOA-2048 N(R10/98)

CORRECTED SUPPLEMENTAL

LRB or Bill No./Adm. Rule No.

AB 176

LRB 0475/1

Amendment No. if Applicable

Subject

Private Prisons – Changes in Tax Statutes

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

Assumptions Used in Arriving at Fiscal Estimate

Under current law, no withholding of individual income tax is required from wages paid to an inmate working in a state prison when the wages are not more than \$2,000. The bill would provide the same treatment for wages paid to inmates in private prisons in Wisconsin, which would be authorized by the bill. This provision is not expected to have a significant impact on state tax revenues.

Long-Range Fiscal Implications

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

Wisconsin Department of Revenue

Dennis Collier, (608) 266-5773

Authorized Signature/Telephone No.

Yeang-Eng Braun
(608) 266-2700

Yeang Eng Braun

Date

3/12/99