

Original Updated
 Corrected Supplemental

LRB or Bill No./Adm. Rule No.
1999 AB 322

Amendment No. if Applicable

FISCAL ESTIMATE

DOA 2048 (R 11/90)

Subject

Student Social Security Coverage

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

Enactment of AB 322 would eliminate from Wisconsin law the social security tax exemption for students based on the maximum hours worked and replace it with the "enrolled and regularly attending classes" language in Federal law. WTCS districts, to the extent possible, already operate within this language as defined by IRS ruling. Therefore, assuming no change in the IRS interpretation of this language, enactment of 1999 AB 322 will have no local fiscal effect on WTCS districts.

Long-Range Fiscal Implications

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

WTCS Morna Foy (608) 266-2449

Authorized Signature/Telephone No.



(608) 266-2449

Date

05/19/99