

**FISCAL ESTIMATE FORM**

**1999 Session**

- ORIGINAL     UPDATED  
 CORRECTED     SUPPLEMENTAL

<b>LRB #</b> 99-3985/1
<b>INTRODUCTION #</b> AB 618
<b>Admin. Rule #</b>

**Subject** Property Tax Exemption for Low-Speed Vehicles

**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    **see text of fiscal note**

- |  |   |  |
|--|---|--|
| 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:**

Under current law, motor vehicles, such as automobiles and motorcycles, are exempt from property taxes. The bill explicitly includes "low speed vehicles" among the motor vehicles that are exempt. "Low speed vehicles" (LSV) are a new class of electric cars that have a top speed of no more than 25 mph and may be used on certain public roads. Under the bill, LSVs would be subject to a \$23 biennial state motor vehicle registration fee.

According to the Wisconsin Department of Transportation, no owner has applied to register an LSV. In addition, based on a survey of local and Department assessors, no LSV has been reported as assessable personal property. Since there do not appear to be any LSVs in Wisconsin, the property tax exemption under the bill is not likely to have an effect on local property taxes.

**Long-Range Fiscal Implications:**

<b>Agency/Prepared by: (Name &amp; Phone No.)</b> Wisconsin Department of Revenue Blair P. Kruger, (608) 266-1310	<b>Authorized Signature/Telephone No.</b> Yeang-Eng Braun (608) 266-2700 <i>Yeang-Eng Braun</i>	<b>Date</b> 12/6/99
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**FISCAL ESTIMATE WORKSHEET**

Detailed Estimate of Annual Fiscal Effect

**1999 Session**

- ORIGINAL     UPDATED  
 CORRECTED     SUPPLEMENTAL

LRB # 99-3985/1  
 INTRODUCTION # AB 618

Admin. Rule #

Subject Property Tax Exemption for Low-Speed Vehicles

**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>		
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

\$ see text of fiscal note

NET CHANGE IN REVENUES                      \$ see text of fiscal note

\$ see text of fiscal note

Agency/Prepared by: (Name & Phone No.)	Authorized Signature/Telephone No.	Date
Wisconsin Department of Revenue Blair P. Kruger, (608) 266-1310	Yeang-Eng Braun <i>Yeang Eng Braun</i> (608) 266-2700	12/6/99

**FISCAL ESTIMATE FORM**

1999 Session

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**LRB # 99 LRB-3985/1**

**INTRODUCTION #**

AB 618

**Admin. Rule #**

**Subject**

Low speed vehicles

**Fiscal Effect**

State:  No State Fiscal Effect

Check columns below only if bill makes a direct appropriation or affects a sum sufficient appropriation.

Increase Costs - May be possible to Absorb Within Agency's Budget     Yes     No

- Increase Existing Appropriation       Increase Existing Revenues  
 Decrease Existing Appropriation       Decrease Existing Revenues  
 Create New Appropriation

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**

20.395(5)(cq), 20.395(5)(dq), 20.395(4)(aq)

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

This bill makes several changes to vehicle titling/registration, equipment, dealer licensing, state and local motor vehicle powers, and vehicle emission statutes, to accommodate a "low-speed vehicle" (LSV), which is a newly authorized type of motor vehicle under National Highway Traffic Safety Administration (NHTSA) regulations—a 4-wheeled vehicle (other than a truck) whose top speed is between 20 and 25 mph. LSVs are very small electric vehicles used principally in golf or retirement communities, for very short trips. While we cannot estimate how many of these vehicles might be registered in Wisconsin, we anticipate that very few will be registered here, since these vehicles are more suited to warm climates.

Under this bill, LSVs will be titled and registered by DMV. The registration fee would be the same as motorcycles (\$23 biennially). We may absorb the workload of titling/registering, and dealer and salesperson licensing, within our current staffing level. One-time start-up data processing work will be minimal and may be absorbed. No change to driver licensing procedures results from this bill. Revenue increase from fees will be minimal.

DOT is authorized to promulgate rules for vehicle equipment standards, with certain limitations. Work may be absorbed within current staffing level. This bill allows municipalities or counties to enact and enforce an ordinance regulating LSV equipment if the ordinance strictly conforms to DOT's equipment rules. Any cost that a municipality or county would incur for enforcement would depend on the number of LSVs in the community and the degree of enforcement which the local government would take.

This bill allows LSV operation on local streets which have speed limits 25 mph or less. But municipalities or counties may, by ordinance, restrict operation of LSVs on their streets which have speed limits of 25 mph or less, and also may authorize LSV operation on any local street with speed limit of up to 35 mph. LSVs may not operate on State Trunk Highways but may cross STHs at locations designated by municipalities or counties. The local authority may mark or sign the crossing only as directed by DOT. It is estimated that each sign would cost the local authority \$300, including sign, post, and installation. Total cost to each local government would depend on how many crossings the government designates and is directed to sign.

**Long-Range Fiscal Implications:**

Prepared By: / Phone # / Agency Name  
 Carson P. Frazier/266-7857/Transportation

Authorized Signature / Telephone No.

*Carson P. Frazier*  
 266-2233

Date  
 11/23/99

**FISCAL ESTIMATE WORKSHEET**

Detailed Estimate of Annual Fiscal Effect

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LRB # 99 LRB-3985/1

Admin. Rule #

INTRODUCTION # AB 618

Subject  
Low speed vehicles

I. One-time Costs or Revenue Impacts for State and/or Local Government (do not include in annualized fiscal effect):  
None

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 Fringes	\$	\$ -
(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>	<b>\$ -</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</b> Complete this only when proposal will increase or decrease state revenues (e.g., tax increase, decrease in license fee, etc.)	<b>Increased Rev.</b>	<b>Decreased Rev.</b>
GPR Taxes	\$	\$ -
GPR Earned		-
FED		-
PRO/PRS		-
SEG/SEG-S		-
<b>TOTAL State Revenues</b>	<b>\$</b>	<b>\$ -</b>

**NET ANNUALIZED FISCAL IMPACT**

STATE

LOCAL

NET CHANGE IN COSTS \$Minimal \_\_\_\_\_

\$Minimal \_\_\_\_\_

NET CHANGE IN REVENUES \$Minimal \_\_\_\_\_

\$None \_\_\_\_\_

Prepared By: / Phone # / Agency Name Carson P. Frazier/266-7857/Transportation	Authorized Signature/Telephone No.  266-2233	Date 11/23/99
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