

Fiscal Estimate Narratives
DOR 11/29/01

LRB Number 01-4031/1	Introduction Number AB-632	Estimate Type Original
Subject Sales tax and use tax exemption for sales to nonprofit cemeteries		

Assumptions Used in Arriving at Fiscal Estimate

The bill creates a sales and use tax exemption for sales of taxable goods and services to cemetery authorities that are not organized or conducted for pecuniary profit.

According to the State Historical Society, there are about 9,000 burial sites in Wisconsin, including about 2,000 Indian mounds. Purchases by the owners of many of the 9,000 sites are already exempt as purchases by municipalities, Indian tribes, the state or federal government, religious associations, fraternal or benevolent societies, or other exempt entities.

The bill would apply to non-profit cemetery authorities whose purchases are not already exempt from sales tax. Although data regarding purchases by such cemetery authorities are not available, the sales tax reduction under the bill is not expected to be significant.

The bill would also reduce county sales tax, baseball park and football stadium taxes.

Administrative costs of the bill would be minimal.

Long-Range Fiscal Implications