Wisconsin Department of Administration Division of Executive Budget and Finance DOA-2048 (R07/2000)

Fiscal Estimate - 2001 Session

X	Original		Updated		Corre	cted		Supple	mental			
LRB	Number	01-4031/1		Introd	ductio	n Number	AB	-632				
Subject Sales tax and use tax exemption for sales to nonprofit cemeteries												
Fiscal	Effect											
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	Fund Sources Affected Ch. 20 Appropriations											
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Agend	y/Prepared	Ву		Authorized S	Signatu	ıre			Date			
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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