

**FISCAL ESTIMATE FORM**

**2001 Session**

- ORIGINAL     UPDATED  
 CORRECTED     SUPPLEMENTAL

LRB # 01-1626/1

INTRODUCTION # AB 105

Admin. Rule #

**Subject**

Late Claim Procedures for Lottery and Gaming Credit

**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**

20.566(2)(r), 20.835(3)(3)

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

Under current law, lottery and gaming credits are extended to properties through a claim procedure whereby a property owner attests that as of the certification date, the claimant owned the property and used it as a primary residence. Recent home buyers may claim the credit if the previous owner used the property as a primary residence as of the certification date. Claims may be made through January 31 following the issuance of the claimant's property tax bill. Claims are made once in a 5-year certification cycle. Claims made in certification years are valid for 5 years. Claims made in interim years are valid until the next following certification year.

The bill extends the deadline for claiming the credit. Under the bill, claims made after January 31 are made to the Department of Revenue. No claims may be accepted after October 1 following the issuance of the claimant's property tax bill. Subject to review, the Department issues a check to the claimant for the amount of the credit and notifies the county treasurer of the county in which the property is located, or in the case of the City of Milwaukee, the city treasurer.

The bill allows 1999 lottery and gaming credit claims made through October 1, 2000 and 2000 claims made through October 1, 2001.

The bill will result in a small increase in the total number of credits extended in a given year and so will reduce the amount available for credits in the subsequent year. It is estimated that the Department of Revenue will process approximately 2,000 claims made in the period between January 31 and October 1 for any given claim year. Minimal costs associated with processing these claims include printing, postage and staff time required for review.

**Long-Range Fiscal Implications:**

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