

Assembly Hearing Slip

(Please print plainly)

Date: May 9, 2001

Bill No. AB 314

Or
Subject _____

Name Mayor Sue Berman

Street Address or Route Number
210 Martin Luther King Jr Blvd
Madison

City and Zip Code
City of Madison

Representing _____

Speaking in favor:	<input checked="" type="checkbox"/>
Speaking against:	<input type="checkbox"/>
Registering in favor:	<input type="checkbox"/>
Registering against:	<input type="checkbox"/>
Speaking for information only:	<input type="checkbox"/>
Neither for nor against:	<input type="checkbox"/>

Please promptly return this slip to the messenger at the committee.

Provided by:
Assembly Sergeant at Arms
411 West, State Capitol
Madison, WI 53708

AB 314 19

Assembly Hearing Slip

(Please print plainly)

Date: 9 May 2001

Bill No. AB 314

Or
Subject _____

Name Senator Fred Risser

Street Address or Route Number
220 South Capitol

City and Zip Code _____

Representing _____

Speaking in favor:	<input type="checkbox"/>
Speaking against:	<input type="checkbox"/>
Registering in favor:	<input checked="" type="checkbox"/>
Registering against:	<input type="checkbox"/>
Speaking for information only:	<input type="checkbox"/>
Neither for nor against:	<input type="checkbox"/>

Please promptly return this slip to the messenger at the committee.

Provided by:
Assembly Sergeant at Arms
411 West, State Capitol
Madison, WI 53708

Assembly Hearing Slip

(Please print plainly)

Date: 5/9/01

Bill No. AB 314

Or
Subject _____

Name Rep. Terese Berman

Street Address or Route Number _____

City and Zip Code _____

Representing _____

Speaking in favor:	<input checked="" type="checkbox"/>
Speaking against:	<input type="checkbox"/>
Registering in favor:	<input type="checkbox"/>
Registering against:	<input type="checkbox"/>
Speaking for information only:	<input type="checkbox"/>
Neither for nor against:	<input type="checkbox"/>

Please promptly return this slip to the messenger at the committee.

Provided by:
Assembly Sergeant at Arms
411 West, State Capitol
Madison, WI 53708

~~AB~~

AB 314

B₀h TIDS

Ways & Means Committee
Preliminary Report on Referred Legislation
April 24, 2001

Bill: **AB 314**
Author: **Rep. Berceau**
Date Referred: **04-12-2001**
Public Hearing: **N/A**
Executive Session: **N/A**

Relating Clause: **the publication of notices relating to the creation of tax incremental financing districts.**

Comments from Department of Revenue-

No position. This is yet another bill to clutter up the statutes for one municipality's benefit.

Comments from the Author-

Author's reasoning for introducing legislation:
The City of Madison failed in one aspect to meet the noticing requirements for a public hearing regarding the TID. There was public notice of the meetings however. *Error admitted.*

Author's intent:
To allow the city of Madison to certify the TIDs.

Does the Author want the legislation moved forward?

Yes No

If no, do we have this in writing?

Yes No

Is the legislation in its final form?

Yes No

If major changes are required, the author shall prepare and introduce the necessary amendments.

Notes-

As far as this type of legislation goes, this one is fairly innocuous.

Assembly Committee on Ways and Means

DATE

Moved by _____ Seconded by _____

AB 314 SB _____ Clearinghouse Rule _____

AJR _____ SJR _____

A _____ SR _____ Other _____

A/S Amdt _____

A/S Amdt _____ to A/S Amdt _____

A/S Sub Amdt _____

A/S Amdt _____ to A/S Sub Amdt _____

A/S Amdt _____ to A/S Amdt _____ to A/S Sub Amdt _____

Be recommended for:

Passage

Introduction

Adoption

Rejection

Indefinite Postponement

Tabling

Concurrence

Nonconcurrence

	Committee Member	Aye	No	Absent	Not voting
1.	Rep. Mickey Lehman, chair	1			
2.	Rep. John Ainsworth, vice-chair	2			
3.	Rep. Suzanne Jeskewitz	3			
4.	Rep. Frank Lasee	4			
5.	Rep. Samantha Starzyk	5			
6.	Rep. Tom Sykora	6			
7.	Rep. Carol Owens		1		
8.	Rep. Luther Olsen	7			
9.	Rep. Wayne Wood		2		
10.	Rep. Bob Ziegelbauer	8			
11.	Rep. Johnie Morris-Tatum	9			
12.	Rep. Mark Pocan	10			
13.	Rep. Bob Turner	11			
Totals					

MOTION CARRIED

MOTION FAILED

Assembly Republican Majority

Bill Summary

AB 314: Legislation necessary to certify two Tax Incremental Financing Districts in the City of Madison
Relating to: the publication of notices relating to the creation of tax incremental financing districts
By Representative Berceau

Date: June 12th, 2001

BACKGROUND

Under current law, a city or village may establish a Tax Incremental Financing (TIF) District should certain requirements be met. These requirements include limitations on the type of land that can be included in a TIF district as well as how the developed land will be utilized upon completion of the TIF. Further, there are many administrative requirements that must be met in order to establish a TIF district. The administrative requirements include holding public hearings, involvement of the local planning commission, approval of the city council or village board and the establishment of a Joint Review Board to review the TIF project. Upon completion of the administrative process, the city or village must submit to the Department of Revenue (DOR) certain forms and an application for establishment of the TIF district. The deadline for submission of these forms is December 31st of the year in which the TIF district is to be created. Upon receipt of the application, DOR can then certify the base tax value of the land to be in the TIF district.

SUMMARY OF AB 314

Assembly Bill 314 would certify two TIF districts in the city of Madison that failed to receive certification from DOR as a result of not satisfying all requirements relating to the noticing of the public hearings on the proposed TIF districts. Although public notice was made in several forms, including direct mailings to all those residing within the proposed TIF districts, all noticing requirements were not met, and DOR was therefore unable to certify the TIF districts.

FISCAL EFFECT

A fiscal estimate prepared by the Department of Revenue indicates that there would be an increase in costs at the state level but that it would be possible to absorb those costs into the agency's current budget. Further, the fiscal estimate indicates that the bill would reduce costs at the city level.

PROS

1. The legislation would certify two TIF districts in the City of Madison.
2. The legislation would prevent the City of Madison from having to dramatically increase the city's property tax levy to cover costs already incurred within the TIF district.
3. This bill would only affect two TIF districts (#28 & 29) in the City of Madison. This bill would not affect any other TIF districts in the City of Madison or in any other city or village.

CONS

1. Yet another exception made to TIF law. The sections of the statutes relating to TIF are marked by numerous exceptions to many TIF districts. Making these individual exceptions is not good policy.

2. There has been much discussion about the use of TIF in one of the affected TIF districts and that the use of TIF for that particular district falls outside the intent of the TIF program.

SUPPORTERS

Rep. Terese Berceau, author; Sen. Fred Risser, lead co-sponsor; City of Madison.

OPPOSITION

There were no registrations in opposition to this legislation.

HISTORY

Assembly Bill 314 was introduced on April 12th, 2001, and referred to the Assembly Committee on Ways & Means. A public hearing was held on May 9th, 2001. On May 23rd, 2001, the Committee voted 11-2 [Representatives Owens and Wood voting No] to recommend passage of AB 314.

CONTACT: Andrew Nowlan, Office of Rep. Michael Lehman

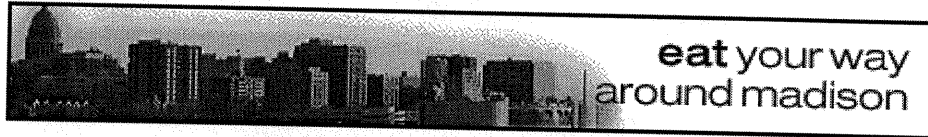
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Chvala blocks city's TIF fix

He opposes aid for upscale condo project downtown

By Judith Davidoff
May 8, 2001

Despite unanimous support from a state Senate legislative committee, Senate Majority Leader Chuck Chvala is holding up a bill requested by the city of Madison because he doesn't think the city should be subsidizing high-end developments in downtown Madison.

"I think his concern has been that this is an upscale condo project in a very hot downtown housing market," said Mike Browne, Chvala's press secretary.

Browne is referring to the Bedford Court condominium project in the 500 block of West Doty and Main Streets, part of the recently created Bassett Tax Incremental Financing District. Last April, the city awarded the project a \$1 million TIF grant.

City lobbyist Jim O'Keefe points out that the project, which offers owner-occupied units ranging in price from \$130,00 to \$325,000, is not out of sync in a city where the median price for a home is more than \$160,000.

And he said he project, which is consistent with the city's goal of increasing owner-occupied housing in an almost exclusively rental area, would not have happened without city assistance.

"It's needed because land prices are so high," said O'Keefe. Low-density, owner-occupied housing is not as economically viable to build as high-rise rental housing, he added.

The city needs Chvala's help because the state Department of Revenue rejected the creation of the Bassett TIF district - as well as one for Allied Drive - on the basis of faulty public hearing notices.

A bill introduced by Sen. Fred Risser, D-Madison, would certify both districts back to the point of creation. It passed the Senate Committee on Universities, Housing and Government Operations 7-0 a couple of weeks ago. State Rep. Therese Berceau, D-Madison, has introduced similar legislation in the Assembly.

As majority leader of the Senate, Chvala has a powerful say in which bills get a floor vote. Because of his reservations about the Bedford Court project, Chvala has insisted that Risser's bill be redrawn to include only the Allied Drive district.

"The TIF law, when it originated, was essentially for infill development in economically depressed areas," said Browne. Supporting retail development in the Allied Drive area is one thing, he said. "But when you're talking about condos in a hot market, that's another thing."

But if the state doesn't pass certification legislation, the city stands to lose big bucks on the Bassett TIF district, says O'Keefe.

"We have already sunk a million dollars into this district that is not retrievable but through the property tax," he said.

He also noted that without certification, the city could not make use of its new policy to make available 10 percent of tax revenues from TIF districts for the development of affordable housing.

Chvala recently presided over passage of legislation that helped Tomah retroactively certify a tax incremental financing district that also was scrapped by the state Revenue Department on a technicality. In light of that, city of Madison officials are admittedly a bit taken aback by Chvala's scrutiny of the Bassett district.

"It's not often that legislators get into the heart and soul of decisions like this," said O'Keefe.

Both Browne and O'Keefe said the two parties are still working to try to alleviate Chvala's concerns about Bedford Court.

"If he has concerns, and he does, and they are valid, and they are, then it is our job to respond to them," said O'Keefe.

Bauman intends to testify before the Assembly Ways and Means Committee on Wednesday. It is unclear whether the committee will take up the original bill or the one that just deals with the Allied Drive TIF district.

Tax revenue from new development in TIF districts is used for infrastructure improvements and other projects. The city creates these districts to spur development in blighted areas.

In the Allied Drive TIF district, Home Depot and other developments along Verona Road are expected to generate about \$5 million in improvements for the neighborhood. The Bassett neighborhood TIF is expected to add \$115 million of new value to the Madison property tax base.

Last changed: 9:41 AM 5/08/01

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Office of the Mayor

Susan J. M. Bauman, Mayor

City-County Building, Room 403
210 Martin Luther King, Jr. Boulevard
Madison, Wisconsin 53709
PH 608 266 4611
TTY 608 266 4443
FAX 608 267 8671

Senate Bill 138 and Assembly Bill 314 Certification of Madison TIDs – Overview April 2001

Through the enactment of Senate Bill 138 or its companion, Assembly Bill 314, the City of Madison seeks legislative assistance to gain certification of two proposed Tax Incremental Districts (TIDs).

The districts have not been certified by the State Department of Revenue due to a deficiency in the Class 2 notices required under State law. In both cases, the notices failed to include information about public hearings that were to be held before the City's Plan Commission. In both cases, however, direct notification was provided via mail to all property owners within the district and to the other affected taxing entities. In addition, the Plan Commission issued its own public hearing notice and posted it at city hall and on the city's web site. In all other respects, the City has complied with relevant statutory requirements.

Under current law, the Department lacks the authority to overlook such deficiencies and certify the districts. In recent years, similar situations have arisen around other TIDs. Since 1995, the Department has identified thirteen different occasions in which legislative action has provided needed assistance to communities. Among those that have benefited: the cities of Glendale, Hayward, Kenosha, Milwaukee, Oconomowoc, Oshkosh and Sheboygan and the Villages of Ashwaubenon, Birnamwood, Gilman, Jackson and Oakfield. Additionally, and most recently, 2001 Senate Bill 7 assisted the City of Tomah.

This continuing need for legislative intervention was one of the reasons cited by Governor Tommy Thompson in creating a working group to study Tax Incremental Finance. In its report, issued in December 2000, the working group recommends to **"... allow DOR to certify a newly created or amended TID if, in its judgment, the municipality is in substantial compliance with the requirements for public notice and filings related to creation of the TID."** If that authority existed today, this legislation would not be necessary.

Failure to enact SB 138/ AB 314 would have dire consequences for these TIDs. In one of the districts, most of the anticipated development has already occurred. If the district cannot be certified as proposed, most of the tax increment will be lost and the district will not be viable. With respect to the other district, substantial project expenditures have already occurred and these would not be recoverable if this legislation is not enacted.

The City of Madison respectfully requests prompt and favorable action by the State Legislature.

**Senate Bill 138 and Assembly Bill 314
Certification of Madison TIDs
April 2001**

TID 28 - Bassett Neighborhood

TID 28 includes 550 tax parcels in the Bassett Neighborhood, southwest of the Capitol Square. The area is characterized by a deteriorating housing stock and is dominated by multi-family dwellings and non-owner occupied housing.

TID 28's project plan seeks to further the goals of the City's Downtown 2000 Plan to improve and enhance the variety of available housing choices with an eye both toward encouraging more owner occupied housing and attracting residents of all income levels. It looks to stimulate additional mixed use development combining residential, office retail and entertainment uses that are compatible with adjoining residential districts.

The cost of public improvements and other project costs in TID 28 are expected to total more than \$22 million by the fall of 2006. This includes efforts to replace old, undersized water mains and storm sewers, repair and reconstruct streets and sidewalks, improve the Monona Bay shoreline, make railroad intersection safety improvements, and support private development in connection with revitalization efforts.

TID 29 - Allied - Dunn Marsh Neighborhood

The Allied Drive neighborhood, located south of the West Beltline Highway (USH 12 & 14) and east of Verona Road (USH 18 & 151) encompasses a variety of mostly residential and commercial uses. The residential area is characterized by a deteriorating housing stock, underscored by a high degree of medium-density, multi-family rental housing. The commercial areas are characterized by aging strip-mall development that has reached its functional obsolescence and has, in recent years, exhibited high vacancy business turnover rates. This has had a similar, negative impact on adjacent, newer commercial developments that have also struggled with high vacancy rates.

The project plan for TID 29 looks to finance public improvements and provide private sector assistance that will eliminate these blight conditions. Specifically, it seeks to preserve and improve the quality of existing housing stock, provide area residents greater access to public facilities and services and maintain economically viable neighborhood commercial districts as a source of local employment, a focus of neighborhood activity and, a centralized convenient shopping and service center for area residents.

Planned public improvements in TID 29 are estimated to cost just over \$5 million. They are largely focused on improving vehicular and pedestrian access to commercial areas and public amenities, including recreational facilities, and assisting in the rehabilitation and/or redevelopment of the existing housing stock.

With respect to both TID 28 and 29, the City of Madison would not be able to engage in these redevelopment activities without the use of Tax Increment Financing.

Exceptions to TIF law enacted by the Wisconsin Legislature
During the 1995, 1997, & 1999 legislative sessions

S. 66.46 language that affects only specific municipalities:

1995 Act 335

66.46(5)(be) -

Allowed the department to certify a 1994 base value for the City of Hayward TID #4 even though the base application was not received by the December 31, 1994 deadline.

1997 Act 27

66.46(2)(f) 2.a -

Allows TIF expenditures for public buildings if they were destroyed by a natural disaster prior to January 1, 1997, other public buildings cannot be funded with tax increments. This was written for the Village of Oakfield in Fond du Lac County.

66.46(6)(d) -

Allows the City of Kenosha to allocate increment from one TID, whose project costs have been paid, to another where environmental pollution is hindering development. There is no restriction as to when the districts were created, however allocation may take place for 16 years if the donor district was created on October 1, 1995 and thereafter. Those donor districts created before that date might allocate increment for up to 30 years. In all cases the maximum life of a donor district under this paragraph is 37 years.

66.46(6)(dm) 3. -

Allows the City of Glendale and the City of Oshkosh to allocate increment from one TID to another when development in the recipient district is hindered by environmental pollution. In Glendale the donor district must have all its project costs paid off before it can allocate to another, but in Oshkosh allocation can begin at any time. In both cities allocation can take place for up to 20 years after the last expenditure is made if the donor district was created before October 1, 1995. Otherwise, the allocation period is limited to 16 years. In both cases the combined allocation and project expenditure periods cannot exceed 27 years.

1997 Act 237

66.46(4)(h) 3. -

Allows the City of Oconomowoc to add territory to a district once during its first 11 years and incur expenditures for 5 years after the amendment is approved. Other cities may only add territory during the first 7 years and incur costs for 3 years.

(4)
66.46(a) -

Allows DOR to authorize allocation of increments for 38 years if the project plan was amended under (4)(h) 3 (Oconomowoc). Increments for other districts can be authorized for 23 or 27 years depending on the creation date.

66.46(7)(ar) -

Gives 22 years to recover project costs after the last expenditure is made if the project plan was amended under (4)(h) 3 (Oconomowoc). Other TIDs have 16 or 20 years depending on the creation date.

1999 Act 9

66.46(4)(h) 4.-

Allows Village of Gilman, Taylor County to amend territory once during the first 11 years after creation.. Also expands the expenditure period for 2 more years and extends the life of the district to 22 years after last expenditure. Other cities may only add territory during the first 7 years and incur costs for 3 years and life for 20 years after last expenditure.

66.46 (4m)(b)2m.-

Allows the department to redetermine a base value for a territory amendment for the Village of Jackson TID #3 even though the JRB took place more than 30 days after receiving the board resolution.

66.46 (5)(bf)-

Allows the department to certify a 1997 base value for the Village of Birnamwood TID #1 even though the base application was not received by the December 31, 1997 deadline.

66.46 (6)(am)2.c.-

Allows City of Sheboygan TID#6, Sheboygan County to expend funds up to 13 years after creation through December 31, 2004.

66.46(6)(e)c.-

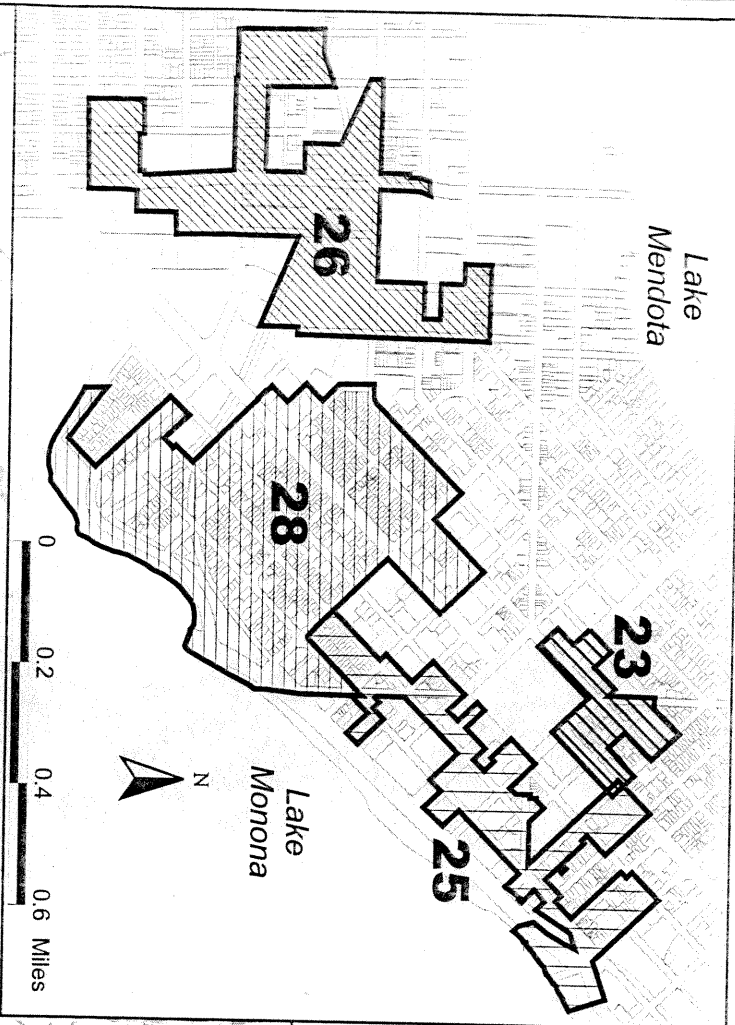
Allows City of Milwaukee, Milwaukee County to allocate increments in TID's created b/4 October 1, 1996 rather that other cities can only use TID's created b/4 October 1, 1995.

Nonstatutory provisions Section 9158 1999

Notwithstanding 66.46(4)(h)1.&2.-

Allows Village of Ashwaubenon TID #2 to expend funds for territory amendment up to 5 years after the adoption date through July 30, 2001.

Lake Mendota

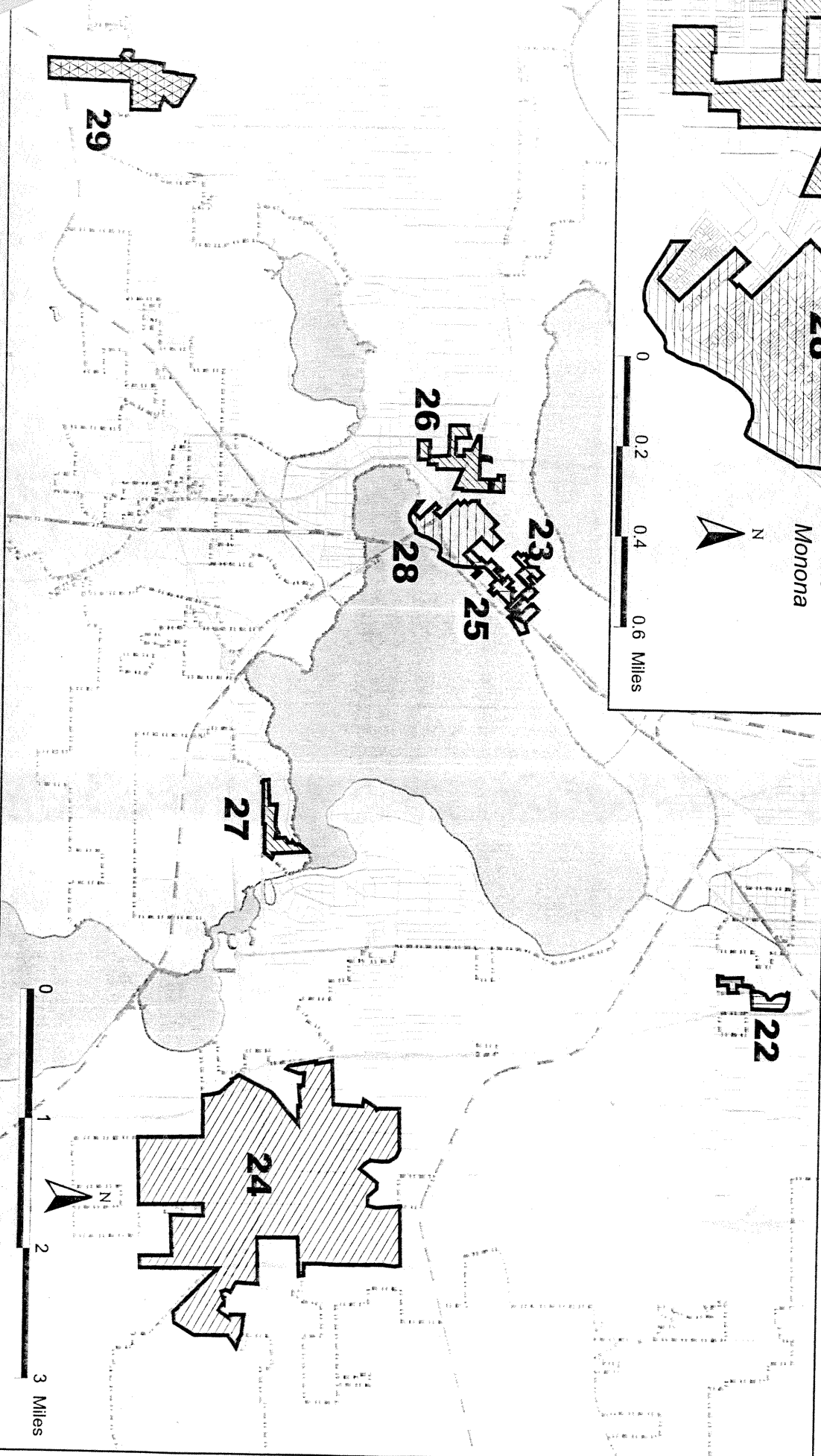


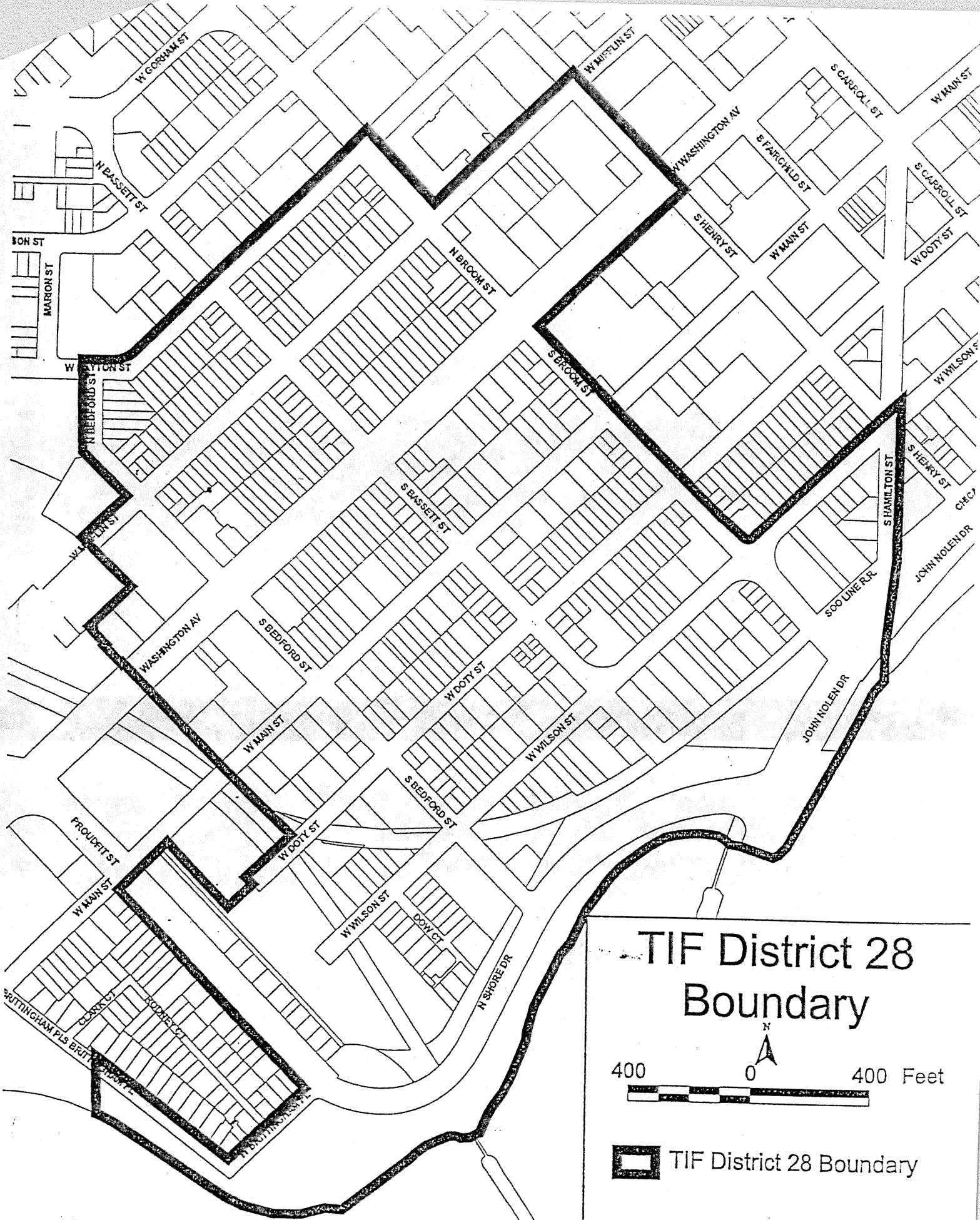
City of Madison Active TIF Districts

Aug 2000

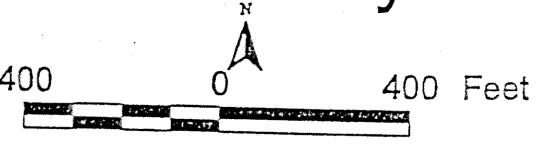
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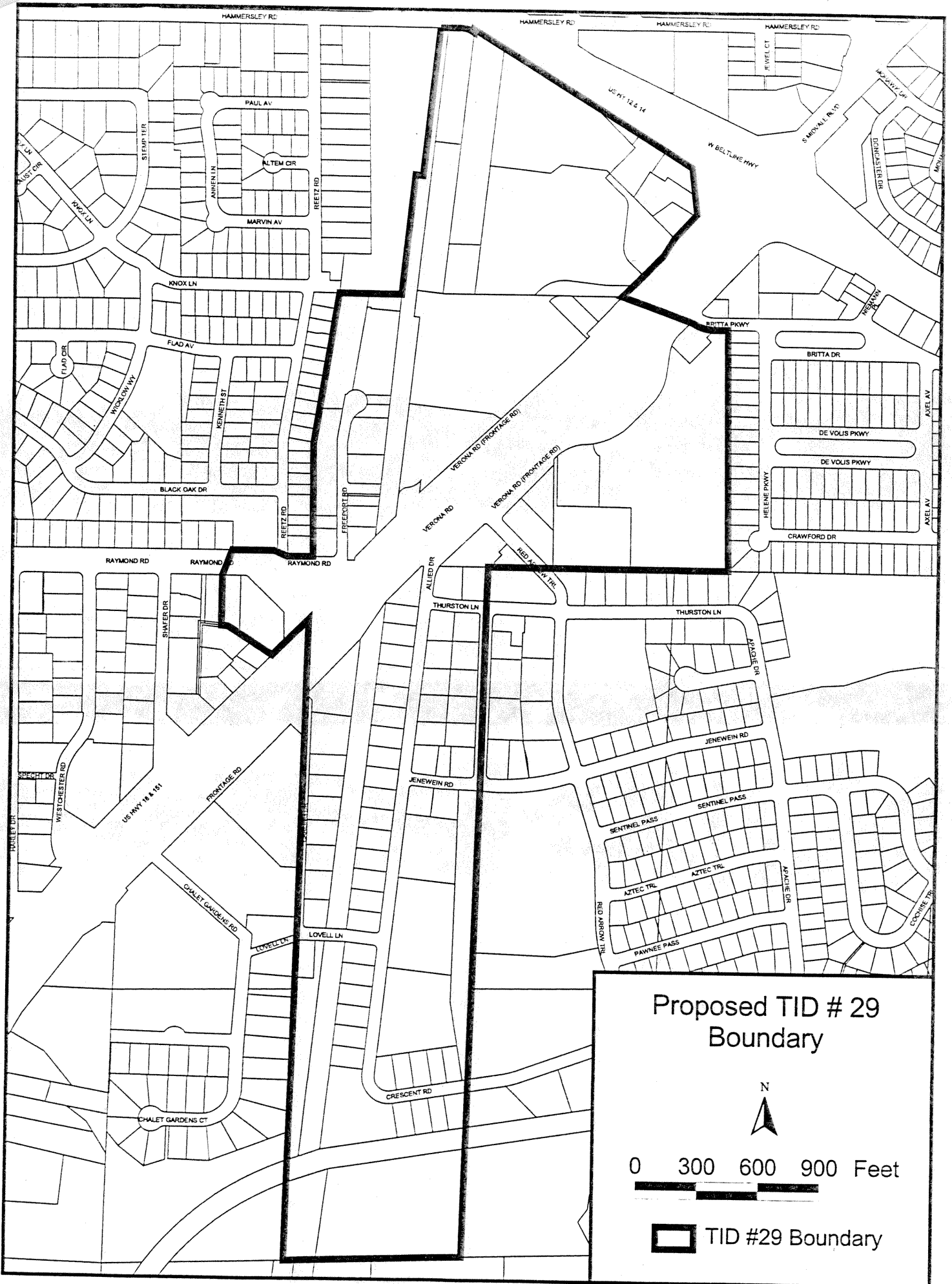




TIF District 28 Boundary



 TIF District 28 Boundary



Fiscal Estimate - 2001 Session

Original Updated Corrected Supplemental

LRB Number **01-3038/1** Introduction Number **AB-314**

Subject
 Filing forms related to the creation of a tax incremental financing district

Fiscal Effect

State:

No State Fiscal Effect

Indeterminate

Increase Existing Appropriations Increase Existing Revenues Increase Costs - May be possible to absorb within agency's budget

Decrease Existing Appropriations Decrease Existing Revenues Yes No

Create New Appropriations Decrease Costs

Local:

No Local Government Costs

Indeterminate

1. Increase Costs 3. Increase Revenue 5. Types of Local Government Units Affected

Permissive Mandatory Permissive Mandatory Towns Village Cities

2. Decrease Costs 4. Decrease Revenue Counties Others

Permissive Mandatory Permissive Mandatory School Districts WTCS Districts

Fund Sources Affected **Affected Ch. 20 Appropriations**

GPR FED PRO PRS SEG SEGS

Agency/Prepared By DOR/ Rebecca Boldt (608) 266-6785	Authorized Signature Dennis Collier (608) 266-5773	Date 4/25/01
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Fiscal Estimate Narratives

DOR 4/25/01

LRB Number 01-3038/1	Introduction Number AB-314	Estimate Type	Original
Subject			
Filing forms related to the creation of a tax incremental financing district			

Assumptions Used in Arriving at Fiscal Estimate

When a city or village creates a tax incremental district (TID), it must hold public hearings on the proposed TID. The municipality can hold two separate hearings to consider the TID's boundaries and project plan or a single hearing that considers both issues. The municipality must publish a Class 2 notice indicating the time, date and place of the public hearings and information as to where the proposed TID is located. A Class 2 notice requires the notice be published in the newspaper once each week for two consecutive weeks, with the last one published at least one week before the hearing.

A municipality that creates a TID must file certain forms and applications with the Department of Revenue (DOR) on or before December 31 of the year in which the TID is created. DOR uses the forms and application to certify the tax incremental base value of the TID. DOR cannot certify a TID base value until it determines that certain procedures and documents have been timely completed and all required notices have been timely given.

Improvements and development that occur after the TID's creation lead to increases in its value over the base value. The property taxes levied by all taxing jurisdictions (i.e. the municipality, county, school district, and technical college) on the TID's value increment are used to pay the TID's project costs. In this way, the cost of creating the TID is not incurred solely by the municipality but is shared by all taxing jurisdictions.

Under the bill, DOR must certify TIDs created in October 1999 and September 2000 even though there were technical deficiencies regarding the time, place or subject of the Class 2 notice of the public hearings on the proposed TIDs. The bill specifies that DOR is to certify a January 1, 2000, base year value for the two TIDs.

The bill would affect TIDs #28 and #29 created by the City of Madison. In July 1999, the City of Madison published two notices of its intention to create TID #28; however, the notices did not contain reference to the date, time, place or subject of a public hearing. A public hearing was held on the TID's boundaries and project plan, and the city approved the creation of the TID in October 1999. In July and August 2000, the City of Madison published notices of its intention to create TID #29; however, the notices did not contain reference to the date, time, place or subject of a public hearing. A public hearing was held on the TID's boundaries and project plan, and the city approved the creation of the TID in September 2000.

Had all requirements for creating the two TIDs been met, both TID #28 and #29 would have a January 1, 2000, base year. Subsequent improvements and development within the TID would have generated tax increments used to pay the TIDs' project costs.

The project plan for TID #28 estimates approximately \$22.4 million in public expenditures such as water mains and street repairs that would be eligible TID project costs; the project plan for TID #29 estimates \$5.2 million eligible project costs.

Because the notices published for both TID #28 and TID #29 were not timely given, DOR cannot certify a base value for either TID. As a result, the public expenditures associated with the projects are not eligible TID project costs, and any improvements and development occurring in the TIDs after January 1, 2000, cannot generate tax increments used to pay project costs. As a result, the municipality would have to incur all of the necessary public improvements expended for the development associated with proposed TIDs #28 and #29.

Under the bill, the TIDs would be created with a January 1, 2000, base year. As a result, public expenditures associated with the TIDs would be eligible TID project costs, paid with tax increments generated by the TIDs' development.

The bill would require DOR to certify the base value for the affected TID, the costs of which can be absorbed.

Long-Range Fiscal Implications

Fiscal Estimate Worksheet - 2001 Session

Detailed Estimate of Annual Fiscal Effect

Original
 Updated
 Corrected
 Supplemental

LRB Number 01-3038/1		Introduction Number AB-314	
Subject			
Filing forms related to the creation of a tax incremental financing district			
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 funds from:	
		Increased Costs	Decreased Costs
A. State Costs by Category			
State Operations - Salaries and Fringes		\$	
(FTE Position Changes)			
State Operations - Other Costs			
Local Assistance			
Aids to Individuals or Organizations			
TOTAL State Costs by Category		\$	\$
B. State Costs by Source of Funds			
GPR			
FED			
PRO/PRS			
SEG/SEG-S			
III. State Revenues - Complete this only when proposal will increase or decrease state revenues (e.g., tax increase, decrease in license fee, etc.)			
		Increased Rev	Decreased Rev
GPR Taxes		\$	\$
GPR Earned			
FED			
PRO/PRS			
SEG/SEG-S			
TOTAL State Revenues		\$	\$
NET ANNUALIZED FISCAL IMPACT			
		State	Local
NET CHANGE IN COSTS		\$See text of fiscal note.	\$See text pf fiscal note.
NET CHANGE IN REVENUE		\$	\$
Agency/Prepared By		Authorized Signature	Date
DOR/ Rebecca Boldt (608) 266-6785		Dennis Collier (608) 266-5773	4/25/01