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

Fiscal Estimate - 2003 Session

☑ Original ☐ Updated	Corrected	Supplemental		
LRB Number 03-0722/1	Introduction Numb	er SB-6		
Subject Sales and use tax exemption for game birds				
Fiscal Effect				
Appropriations Reve	rease Existing absorb v	e Costs - May be possible to vithin agency's budget Yes	to	
Permissive Mandatory Perm 2. Decrease Costs 4. Decre Permissive Mandatory Perm	5.Types of Governm Towr Hease Revenue hissive Mandatory hissive Mandatory Distri	ent Units IS Village Citie Baseball Ities Others football stadiums ol WTCS	<u> &</u>	
Fund Sources Affected Affected Ch. 20 Appropriations GPR PRO PRO SEG SEGS 20.835(4) (g), (gb) and (ge)				
Agency/Prepared By	Authorized Signature	Date		
DOR/ Blair Kruger (608) 266-1310	Dennis Collier (608) 266-5773	1/29/200)3	

Fiscal Estimate Narratives DOR 1/29/2003

LRB Number 0:	3-0722/1	Introduction Number	SB-6	Estimate Type	Original	
Subject						
Sales and use tax exemption for game birds						

Assumptions Used in Arriving at Fiscal Estimate

Under SB 6, sales of game birds to game farms and game clubs would be exempt from sales and use tax.

According to the Department of Natural Resources (DNR), each year DNR sells to operators of game farms about 300,000 tags which are attached to pheasants before being removed from the farm. According to the Wisconsin Gamebird Preserve Association (WGPA), about 75% of pheasants purchased by game farms are removed from farms. Thus, an estimated 400,000 pheasants (300,000/.75) are sold to game farms annually. Also according to WGPA, a mature game bird costs about \$7.50 on average. Therefore, estimated sales of game birds to game farms are about \$3,000,000 (\$7.50 x 400,000) annually. In addition, according to the WGPA, about 40,000 chukar partridges, which do not require DNR tags, are purchased annually. Game farms pay about \$6 per chukar partridge and so total chukar partridge sales are estimated to be about \$240,000 (\$6 x 40,000) per year. Total game bird sales are an estimated \$3,240,000 per year; therefore, under the bill, state sales taxes would decrease by about \$162,000 (5% x \$3,240,000) per year.

Distributions of county, baseball park and football stadium sales taxes were 7.268% of state sales taxes in FY02. Assuming this percentage remains constant, distributions of local sales taxes would decrease by about \$12,000 (\$162,000 x 7.268%) annually under the bill.

Administrative costs of the bill are minimal and would be absorbed by the Department.

Long-Range Fiscal Implications

Wisconsin Department of Administration Division of Executive Budget and Finance DOA-2047 (R07/2000)

Fiscal Estimate Worksheet - 2003 Session

Detailed Estimate of Annual Fiscal Effect

Increased Costs Decreased Costs	Original Upda	red	Supplemental			
Sales and use tax exemption for game birds I. One-time Costs or Revenue Impacts for State and/or Local Government (do not include in annualized fiscal effect): II. Annualized Costs: Annualized Costs: Increased 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, ets.) Increased Rev GPR Taxes \$ \$-162,000 GPR Earned FED PRO/PRS SEG/SEG-S	RB Number 03-0722/1 Introduction Number SB-6					
I. One-time Costs or Revenue Impacts for State and/or Local Government (do not include in annualized fiscal effect): II. Annualized Costs: Annualized Costs: Increased 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 S. 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, ets.) Increased Rev Decreased Rev GPR Earned FED PRO/PRS SEG/SEG-S SEG/SEG-S SEG/SEG-S	Subject					
annualized fiscal effect): II. Annualized Costs:	Sales and use tax exemption for game b	irds				
III. Annualized Costs: Increased Costs Decreased Costs	I. One-time Costs or Revenue Impacts	for State and/or Local Gover	nment (do not include in			
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, ets.) GPR Taxes \$ GPR Taxes \$ GPR Earned FED PRO/PRS SEG/SEG-S SEG/SEG-S Increased Rev Decreased Rev Decreased Rev FED PRO/PRS SEG/SEG-S SEG/SEG-S	annualized fiscal effect): 					
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, ets.) GPR Taxes \$ GPR Taxes \$ GPR Earned FED PRO/PRS SEG/SEG-S SEG/SEG-S Increased Rev Decreased Rev Decreased Rev FED PRO/PRS SEG/SEG-S SEG/SEG-S						
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, ets.) Increased Rev Decreased Rev GPR Taxes \$ \$-162,000 GPR Earned FED PRO/PRS SEG/SEG-S	II. Annualized Costs:	Annualize	Annualized Fiscal Impact on funds from:			
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, ets.) Increased Rev GPR Taxes GPR Taxes GPR Earned FED PRO/PRS SEG/SEG-S		Increased C	Costs Decreased Costs			
(FTE Position Changes) State Operations - Other Costs Local Assistance						
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, ets.) Increased Rev GPR Taxes GPR Taxes GPR Earned FED PRO/PRS SEG/SEG-S SEG/SEG-S		s	\$			
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, ets.) Increased Rev GPR Taxes \$ \$-162,000 GPR Earned FED PRO/PRS SEG/SEG-S						
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, ets.) Increased Rev GPR Taxes GPR Taxes \$ \$-162,000 GPR Earned FED PRO/PRS SEG/SEG-S						
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, ets.) GPR Taxes GPR Taxes SPR Taxes						
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, ets.) Increased Rev GPR Taxes GPR Earned FED PRO/PRS SEG/SEG-S						
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, ets.) Increased Rev GPR Taxes GPR Earned FED PRO/PRS SEG/SEG-S			\$ \$			
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, ets.) Increased Rev GPR Taxes GPR Earned FED PRO/PRS SEG/SEG-S	<u> </u>					
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, ets.) Increased Rev GPR Taxes SPR Earned FED PRO/PRS SEG/SEG-S						
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, ets.) Increased Rev GPR Taxes SPR Earned 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, ets.) Increased Rev GPR Taxes \$ \$-162,000 GPR Earned FED PRO/PRS SEG/SEG-S						
Ce.g., tax increase, decrease in license fee, ets.) Increased Rev Decreased Rev GPR Taxes \$ \$-162,000 GPR Earned FED PRO/PRS SEG/SEG-S						
Increased Rev Decreased Rev GPR Taxes \$ \$-162,000 GPR Earned FED PRO/PRS SEG/SEG-S	(e.g., tax increase, decrease in license	y wnen proposai wiii increas · fee, ets.)	or decrease state revenues			
GPR Taxes \$ \$-162,000 GPR Earned \$ \$-162,000 FED \$ \$-162,000 PRO/PRS \$ \$-162,000 SEG/SEG-S \$ \$-162,000			Rev Decreased Rev			
GPR Earned FED PRO/PRS SEG/SEG-S	GPR Taxes					
PRO/PRS SEG/SEG-S	GPR Earned		, , , , , , , , , , , , , , , , , , , ,			
SEG/SEG-S	FED					
	PRO/PRS					
	SEG/SEG-S					
TOTAL State Revenues \$\\$-162,000	TOTAL State Revenues		\$ \$-162,000			
NET ANNUALIZED FISCAL IMPACT	NET A	NNUALIZED FISCAL IMPACT				
<u>State</u> <u>Loca</u>		9	State Local			
			\$			
NET CHANGE IN REVENUE \$-162,000 \$-12,000	NET CHANGE IN REVENUE	\$-162	\$,000 \$-12,000			
Agency/Prepared By Authorized Signature Date	Agency/Prepared By	Authorized Signature	Date			
DOR/ Blair Kruger (608) 266-1310 Dennis Collier (608) 266-5773 1/29/2003	DOR/ Blair Kruger (608) 266-1310	Dennis Collier (608) 266-	.5773 1/29/2003			