## Fiscal Estimate - 2003 Session

Original Updated	Corrected Supplemental					
LRB Number <b>03-2944/1</b>	Introduction Number AB-613					
Subject						
County burial expenses; tax refund set-off						
Fiscal Effect						
Appropriations Rev	ease Existing enues rease Existing to absorb within agency's budget enues  Percentage Costs - May be possible to absorb within agency's budget Tyes  Decrease Costs					
Local:  No Local Government Costs  Indeterminate  1. ☐ Increase Costs  Permissive ☐ Mandatory  2. ☐ Decrease Costs  4. ☐ Decrease Revenue ☐ Permissive ☐ Mandatory ☐ Districts ☐ School ☐ WTCS ☐ Districts ☐ Districts						
Fund Sources Affected Affected Ch. 20 Appropriations  GPR PRO PRO SEG SEGS						
Agency/Prepared By	Authorized Signature Date					
DOR/ Jacek Cianciara (608) 266-8133	Dennis Collier (608) 266-5773 11/17/2003					

## Fiscal Estimate Narratives DOR 11/17/2003

LRB Number 0:	3-2944/1	Introduction Number	AB-613	Estimate Type	Original	
Subject						
County burial expenses; tax refund set-off						

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

Under current law, if a person owes a debt related to unpaid fines, fees, or forfeitures to a county or municipality, the county or municipality may certify the debt to the Department of Revenue. The Department may collect the debt by offsetting the debt against the person's income tax refund. Under the bill, a county or municipality may certify any debt that is at least \$20, other than property tax-related debt, to the Department for offset against any refund owed to the debtor.

There is no fiscal impact on the Department under this bill. Local government may see an increase in revenues as a result of this bill.

**Long-Range Fiscal Implications**