

## Fiscal Estimate - 2003 Session

Original     
  Updated     
  Corrected     
  Supplemental

<b>LRB Number</b> <b>03-3167/3</b>	<b>Introduction Number</b> <b>SB-324</b>
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**Subject**  
 Changes to dry cleaner environmental response program

**Fiscal Effect**

**State:**

- No State Fiscal Effect
- Indeterminate
  - Increase Existing Appropriations
  - Decrease Existing Appropriations
  - Create New Appropriations
- Increase Existing Revenues
- Decrease Existing Revenues
- Increase Costs - May be possible to absorb within agency's budget
  - Yes       No
- Decrease Costs

**Local:**

- No Local Government Costs
- Indeterminate
  - 1.  Increase Costs      3.  Increase Revenue
  - Permissive  Mandatory       Permissive  Mandatory
  - 2.  Decrease Costs      4.  Decrease Revenue
  - Permissive  Mandatory       Permissive  Mandatory
- 5. Types of Local Government Units Affected
  - Towns       Village       Cities
  - Counties       Others
  - School Districts       WTCS Districts

<b>Fund Sources Affected</b>	<b>Affected Ch. 20 Appropriations</b>
<input type="checkbox"/> GPR <input type="checkbox"/> FED <input type="checkbox"/> PRO <input type="checkbox"/> PRS <input type="checkbox"/> SEG <input type="checkbox"/> SEGS	

<b>Agency/Prepared By</b>	<b>Authorized Signature</b>	<b>Date</b>
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**Fiscal Estimate Narratives**

**DOR 12/15/2003**

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<b>Subject</b>					
Changes to dry cleaner environmental response program					

**Assumptions Used in Arriving at Fiscal Estimate**

Under current law the Department of Natural Resources administers the Dry Cleaner Environmental Response Program (DERP) which provides reimbursement for a portion of the costs of discharges of dry cleaning solvents. This bill makes several changes in DERP, including changes to language related to dry cleaning fees administered by the Department of Revenue (DOR). The bill clarifies the meaning of "gross receipts" for purposes of establishing dry cleaning fees. Under the bill, "gross receipts" have the same meaning as used for sales and income tax purposes. It also applies current sales and use tax provisions related to operating a business without a permit, revoking a permit, and collecting delinquent taxes to the dry cleaning fee.

The bill has no effect on dry cleaning fees revenues and DOR operations.

**Long-Range Fiscal Implications**