

### Fiscal Estimate - 2005 Session

Original     
  Updated     
  Corrected     
  Supplemental

<b>LRB Number</b> <b>05-4358/1</b>	<b>Introduction Number</b> <b>AB-968</b>
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**Description**  
 Various duties of the Department of Revenue, including issuing declaratory judgments, conducting audits and assessments, asserting liability, allowing claims for refunds, awarding the costs of litigation to a prevailing party, imposing penalties related to a taxpayer's negligence, calculating interest on unpaid amounts, and requiring the exercise of rule-making authority

**Fiscal Effect**

**State:**

<input checked="" type="checkbox"/> No State Fiscal Effect	<input type="checkbox"/> Increase Existing Revenues	<input type="checkbox"/> Increase Costs - May be possible to absorb within agency's budget
<input type="checkbox"/> Indeterminate	<input type="checkbox"/> Decrease Existing Revenues	<input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/> Increase Existing Appropriations	<input type="checkbox"/> Decrease Existing Appropriations	<input type="checkbox"/> Decrease Costs
<input type="checkbox"/> Create New Appropriations		

**Local:**

<input type="checkbox"/> No Local Government Costs			
<input type="checkbox"/> Indeterminate			
1. <input type="checkbox"/> Increase Costs	3. <input type="checkbox"/> Increase Revenue	5. Types of Local Government Units Affected	
<input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	<input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory		<input type="checkbox"/> Towns <input type="checkbox"/> Village <input type="checkbox"/> Cities
2. <input type="checkbox"/> Decrease Costs	4. <input type="checkbox"/> Decrease Revenue		<input type="checkbox"/> Counties <input type="checkbox"/> Others
<input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	<input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory		<input type="checkbox"/> School Districts <input type="checkbox"/> 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> DOA/ Dawn Soletski (608) 266-6497	<b>Authorized Signature</b> Martha Kerner (608) 266-1359	<b>Date</b> 2/8/2006
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## Fiscal Estimate Narratives

DOA 2/8/2006

LRB Number	<b>05-4358/1</b>	Introduction Number	<b>AB-968</b>	Estimate Type	<b>Original</b>
<b>Description</b> Various duties of the Department of Revenue, including issuing declaratory judgments, conducting audits and assessments, asserting liability, allowing claims for refunds, awarding the costs of litigation to a prevailing party, imposing penalties related to a taxpayer's negligence, calculating interest on unpaid amounts, and requiring the exercise of rule-making authority					

### Assumptions Used in Arriving at Fiscal Estimate

If enacted, this bill would change the way Tax Appeals Commission rulings are applied to future cases when the Department of Revenue files a notice of nonacquiescence. Also, in proceedings before the Tax Appeals Commission where prevailing parties are awarded costs, the gross income limit of \$150,000 would be removed.

While this bill changes some procedural rules related to the Tax Appeals Commission and its rulings, it would have no fiscal effect on the Tax Appeals Commission or the Department of Administration.

### Long-Range Fiscal Implications