

### Fiscal Estimate - 2005 Session

Original       Updated       Corrected       Supplemental

**LRB Number 05-1969/4**      **Introduction Number AB-735**

**Subject**

Sales and use tax exemption for expanded polystyrene forms used in construction

**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

**Fund Sources Affected**

- GPR    FED    PRO    PRS    SEG    SEGS

**Affected Ch. 20 Appropriations**

**Agency/Prepared By**

COMM/ Debra Bresser (608) 266-8603

**Authorized Signature**

Louie Cornelius (608) 266-8629

**Date**

3/1/2006

**Fiscal Estimate Narratives**

**COMM 3/1/2006**

LRB Number <b>05-1969/4</b>	Introduction Number <b>AB-735</b>	Estimate Type <b>Original</b>
<b>Subject</b> Sales and use tax exemption for expanded polystyrene forms used in construction		

**Assumptions Used in Arriving at Fiscal Estimate**

2005 AB 735, regarding sales and use tax exemptions for expanded polystyrene forms used in construction, would not result in additional expenditures or revenues for the Department, and would therefore have no fiscal impact on the Department. There would also be no fiscal impact on municipalities.

**Long-Range Fiscal Implications**

## Fiscal Estimate Worksheet - 2005 Session

Detailed Estimate of Annual Fiscal Effect

Original     
  Updated     
  Corrected     
  Supplemental

<b>LRB Number</b> <b>05-1969/4</b>		<b>Introduction Number</b> <b>AB-735</b>	
<b>Subject</b>			
Sales and use tax exemption for expanded polystyrene forms used in construction			
<b>I. One-time Costs or Revenue Impacts for State and/or Local Government (do not include in annualized fiscal effect):</b>			
<b>II. Annualized Costs:</b>			
		<b>Annualized Fiscal Impact on funds from:</b>	
		Increased Costs	Decreased Costs
<b>A. State Costs by Category</b>			
State Operations - Salaries and Fringes	\$0	0	
(FTE Position Changes)	(0.0 FTE)	(0.0 FTE)	
State Operations - Other Costs	0	0	
Local Assistance	0	0	
Aids to Individuals or Organizations	0	0	
<b>TOTAL State Costs by Category</b>	<b>\$0</b>	<b>\$0</b>	
<b>B. State Costs by Source of Funds</b>			
GPR	0	0	
FED	0	0	
PRO/PRS	0	0	
SEG/SEG-S	0	0	
<b>III. State Revenues - Complete this only when proposal will increase or decrease state revenues (e.g., tax increase, decrease in license fee, etc.)</b>			
	Increased Rev	Decreased Rev	
GPR Taxes	\$0	\$0	
GPR Earned	0	0	
FED	0	0	
PRO/PRS	0	0	
SEG/SEG-S	0	0	
<b>TOTAL State Revenues</b>	<b>\$0</b>	<b>\$0</b>	
<b>NET ANNUALIZED FISCAL IMPACT</b>			
	<u>State</u>	<u>Local</u>	
NET CHANGE IN COSTS	\$0	\$0	
NET CHANGE IN REVENUE	\$0	\$0	
<b>Agency/Prepared By</b>			
COMM/ Debra Bresser (608) 266-8603		<b>Authorized Signature</b>	
		Louie Cornelius (608) 266-8629	
<b>Date</b>			
3/1/2006			