

Fiscal Estimate - 2007 Session

Original
 Updated
 Corrected
 Supplemental

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| LRB Number 07-2473/1 | Introduction Number AB-0420 |
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Description
 Exempting a city, town, village, or school district from the county library tax

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 Permissive Mandatory
 - 2. Decrease Costs Permissive Mandatory
 - 3. Increase Revenue Permissive Mandatory
 - 4. Decrease Revenue Permissive Mandatory
- 5. Types of Local Government Units Affected
 - Towns Village Cities
 - Counties Others
 - School Districts WTCS Districts

Fund Sources Affected Affected Ch. 20 Appropriations

- GPR FED PRO PRS SEG SEGS

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Fiscal Estimate Narratives

DPI 7/24/2007

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|---|-----------|---------------------|---------|---------------|----------|
| LRB Number | 07-2473/1 | Introduction Number | AB-0420 | Estimate Type | Original |
| Description Exempting a city, town, village, or school district from the county library tax | | | | | |

Assumptions Used in Arriving at Fiscal Estimate

Under current law, a county board may levy a tax for the purpose of providing public library service to county residents. A city, town, village, or school district located in the county is exempt from the county tax if the city, town, village, or school district levies a tax for public library services at a rate that is equal to or greater than the county library tax rate.

This bill provides an exemption from the county library tax if the city, town, village, or school district levies a tax for public library services and spends for a library fund an amount that is not less than the average of the three previous years, the county board approves the exemption, and (for the first year of exemption under this new method) the city, town, village, or school district qualified for the exemption using the method described above in each of the three previous years.

State: There would be no fiscal effect on the DPI.

Local: The bill provides an exemption from the county library tax, if the county board approves, for a city, town, village, or school district that levies a tax for public library services and spends for a library fund an amount that is not less than the average of the three previous years. For most libraries, the three year average level of support is higher than the county library tax rate level. It is assumed that few municipalities would be interested in supporting their library at a levy rate lower than the county library levy rate. It is unknown how many county boards would approve such an exemption.

Long-Range Fiscal Implications