

Fiscal Estimate Narratives

DOR 1/28/2008

LRB Number 07-2420/1	Introduction Number SB-373	Estimate Type Original
Description Setoffs against tax refunds for debts related to providing ambulance services		

Assumptions Used in Arriving at Fiscal Estimate

Under current law, if a person owes a debt of at least \$20 to a county or municipality, and if the debt has been reduced to a judgment or the county or municipality has provided the debtor reasonable notice and an opportunity to be heard with regards to the debt, the county or municipality may certify the debt to the Department of Revenue (DOR) so that DOR may collect the debt for the county or municipality by subtracting the amount of the debt from any tax refund owed to the debtor.

Under this bill, ambulance service providers may also certify to DOR for collection debts related to providing ambulance services to individuals in this state. The bill also authorizes the DOR to charge the debtor a fee to cover the administrative cost of the bill.

The revenue effect of the bill is expected to be minimal. The department expects to incur one time costs of \$22,100 for salary and fringe benefits that will be charged against 20.566(3)(a).

Long-Range Fiscal Implications

Fiscal Estimate Worksheet - 2007 Session

Detailed Estimate of Annual Fiscal Effect

Original
 Updated
 Corrected
 Supplemental

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Description Setoffs against tax refunds for debts related to providing ambulance services			
I. One-time Costs or Revenue Impacts for State and/or Local Government (do not include in annualized fiscal effect):			
The department expects to incur one time costs of \$22,100 for salary and fringe benefits that will be charged against 20.566(3)(a).			
II. Annualized Costs:		Annualized Fiscal Impact on funds from:	
		Increased Costs	Decreased Costs
A. State Costs by Category			
State Operations - Salaries and Fringes		\$	\$
(FTE Position Changes)			
State Operations - Other Costs			
Local Assistance			
Aids to Individuals or Organizations			
TOTAL State Costs by Category		\$	\$
B. State Costs by Source of Funds			
GPR			
FED			
PRO/PRS			
SEG/SEG-S			
III. State Revenues - Complete this only when proposal will increase or decrease state revenues (e.g., tax increase, decrease in license fee, etc.)			
		Increased Rev	Decreased Rev
GPR Taxes		\$	\$
GPR Earned			
FED			
PRO/PRS			
SEG/SEG-S			
TOTAL State Revenues		\$	\$
NET ANNUALIZED FISCAL IMPACT			
		State	Local
NET CHANGE IN COSTS		\$	\$
NET CHANGE IN REVENUE		\$SeeText	\$
Agency/Prepared By		Authorized Signature	Date
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