

### Fiscal Estimate - 2007 Session

Original       Updated       Corrected       Supplemental

<b>LRB Number</b> <b>07-1412/3</b>	<b>Introduction Number</b> <b>AB-0235</b>
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**Description**  
 An income and franchise tax credit for workplace wellness programs, granting rule-making authority, and requiring the exercise of rule-making authority

**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

<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**  
**DHFS 4/25/2007**

LRB Number <b>07-1412/3</b>	Introduction Number <b>AB-0235</b>	Estimate Type <b>Original</b>
<b>Description</b> An income and franchise tax credit for workplace wellness programs, granting rule-making authority, and requiring the exercise of rule-making authority		

**Assumptions Used in Arriving at Fiscal Estimate**

This bill creates an income and franchise tax credit for workplace wellness programs. A workplace wellness program is a health or fitness program, as defined by administrative rule by the Department of Commerce, that is provided with health risk assessments.

The Department of Health and Family Services' (DHFS) wellness program is run by volunteers within the Department. Since DHFS does not pay state taxes, this bill has no fiscal effect on the Department.

**Long-Range Fiscal Implications**