

### Fiscal Estimate - 2007 Session

Original       Updated       Corrected       Supplemental

<b>LRB Number</b> <b>07-2022/2</b>	<b>Introduction Number</b> <b>AB-0570</b>
<b>Description</b> Anatomical gifts, granting rule-making authority, and providing a penalty	
<b>Fiscal Effect</b>	
<b>State:</b>	
<input checked="" type="checkbox"/> No State Fiscal Effect <input type="checkbox"/> Indeterminate <input type="checkbox"/> Increase Existing Appropriations <input type="checkbox"/> Increase Existing Revenues <input type="checkbox"/> Increase Costs - May be possible to absorb within agency's budget <input type="checkbox"/> Decrease Existing Appropriations <input type="checkbox"/> Decrease Existing Revenues <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Create New Appropriations <input type="checkbox"/> Decrease Costs	
<b>Local:</b>	
<input type="checkbox"/> No Local Government Costs <input type="checkbox"/> Indeterminate	
1. <input type="checkbox"/> Increase Costs <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory 2. <input type="checkbox"/> Decrease Costs <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	3. <input type="checkbox"/> Increase Revenue <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory 4. <input type="checkbox"/> Decrease Revenue <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory
5. Types of Local Government Units Affected <input type="checkbox"/> Towns <input type="checkbox"/> Village <input type="checkbox"/> Cities <input type="checkbox"/> Counties <input type="checkbox"/> Others      0 <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> DOR/ Bradley Caruth (608) 261-8984	<b>Authorized Signature</b> Rebecca Boldt (608) 266-6785
<b>Date</b> 10/22/2007	

## Fiscal Estimate Narratives

DOR 10/22/2007

LRB Number	07-2022/2	Introduction Number	AB-0570	Estimate Type	Original
<b>Description</b> Anatomical gifts, granting rule-making authority, and providing a penalty					

### Assumptions Used in Arriving at Fiscal Estimate

Current Wisconsin law allows a human organ donation subtraction for up to \$10,000 of unreimbursed expenses related to the organ donation. As defined, human organ means all or part of a liver, pancreas, kidney, intestine, lung, or bone marrow. The subtraction is limited to the taxable year in which the transplantation occurs and the subtraction may only be claimed once.

This bill changes the wording of the subtraction, but does not alter the eligibility or amount of the subtraction. As a result, the bill has no fiscal effect.

### Long-Range Fiscal Implications