

Fiscal Estimate Narratives
DOR 6/11/2007

LRB Number 07s0063/1	Introduction Number SSA1-SB78	Estimate Type Supplemental
Description Creating an individual income tax deduction for certain amounts of mileage reimbursement received by volunteer drivers		

Assumptions Used in Arriving at Fiscal Estimate

Under current federal law, if a volunteer driver for a charitable organization is reimbursed for his or her mileage expenses, the volunteer must claim the amount of the reimbursement as taxable income. Also under current federal law, the volunteer may claim an income tax charitable deduction for his or her mileage expenses at the current statutory mileage rate of 14 cents per mile. In general, Wisconsin conforms to these federal laws.

This substitute amendment creates an individual income tax deduction that may be claimed by a volunteer driver for a charitable organization. The claimant may subtract from income the amount of mileage reimbursement that he or she receives for expenses incurred as a volunteer driver. The deduction is only allowed to the extent that the individual does not claim his or her reimbursement as a charitable contribution deduction for federal tax purposes.

The fiscal effect of this bill is unknown but is likely to be minimal.

Long-Range Fiscal Implications

Fiscal Estimate Worksheet - 2007 Session

Detailed Estimate of Annual Fiscal Effect

Original
 Updated
 Corrected
 Supplemental

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I. One-time Costs or Revenue Impacts for State and/or Local Government (do not include in annualized fiscal effect):			
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			
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