

Fiscal Estimate Narratives
DOR 2/24/2009

LRB Number	09-1600/1	Introduction Number	AB-0065	Estimate Type	Original
Description public financing of campaigns for the office of justice of the supreme court, making appropriations, and providing penalties.					

Assumptions Used in Arriving at Fiscal Estimate

Under current law, the Wisconsin election campaign fund (WECF) is financed through designations made by taxpayers on their individual income tax forms. Every individual filing an income tax return, whether receiving a refund or possessing a tax liability, may designate \$1 of general purpose revenue for transfer to the WECF. Individuals filing a joint return may each separately choose to designate \$1 for transfer to the fund. All moneys transferred to the fund are placed in accounts for specified state offices (including justice of the supreme court), and candidates for those offices may qualify for grants from the fund to be used for specified campaign expenses. No moneys in the fund may be used for any other purpose.

This bill excludes candidates for justice of the supreme court from receiving funds from the WECF, but also creates the democracy trust fund (DTF) specifically for financing elections for justice of the supreme court. The bill changes the individual income tax designation amount for the WECF from \$1 to \$3 and stipulates that designated amounts are allocated between the WECF (one-third) and the DTF (two-thirds).

Based on WECF checkoff donations made on 2007 returns, approximately 202,000 taxpayers designated the \$1 transfer under current law. Assuming the same number of taxpayers would designate the \$3 transfer, total designations would increase by approximately \$404,000 (202,000 x \$2). Under the allocation formula in the bill, the WECF is expected to receive the same total allocation as under current law, while the DTF is expected to be allocated the full increase of \$404,000. This will decrease general program revenue by \$404,000.

Long-Range Fiscal Implications

Fiscal Estimate Worksheet - 2009 Session

Detailed Estimate of Annual Fiscal Effect

Original
 Updated
 Corrected
 Supplemental

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Description public financing of campaigns for the office of justice of the supreme court, making appropriations, and providing penalties.			
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	\$	\$-404,000
	GPR Earned		
	FED		
	PRO/PRS		
	SEG/SEG-S (20.855(4)(b), (ba))	404,000	
	TOTAL State Revenues	\$404,000	\$-404,000
NET ANNUALIZED FISCAL IMPACT			
		State	Local
NET CHANGE IN COSTS		\$	\$
NET CHANGE IN REVENUE		\$0	\$
Agency/Prepared By			
DOR/ Bradley Caruth (608) 261-8984		Authorized Signature	
		Rebecca Boldt (608) 266-6785	
		Date	
		2/24/2009	