

## Fiscal Estimate - 2011 Session

Original     
  Updated     
  Corrected     
  Supplemental

<b>LRB Number</b> <b>11-1163/1</b>	<b>Introduction Number</b> <b>SB-066</b>	
<b>Description</b> A property tax exemption for a nonprofit resale store		
<b>Fiscal Effect</b>		
<b>State:</b> <input 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 checked="" 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 checked="" type="checkbox"/> Indeterminate 1. <input type="checkbox"/> Increase Costs      3. <input type="checkbox"/> Increase Revenue <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory 2. <input type="checkbox"/> Decrease Costs      4. <input type="checkbox"/> Decrease Revenue <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory  <div style="text-align: right;"> <b>5. Types of Local Government Units Affected</b>  <input checked="" type="checkbox"/> Towns      <input checked="" type="checkbox"/> Village      <input checked="" type="checkbox"/> Cities  <input checked="" type="checkbox"/> Counties      <input checked="" type="checkbox"/> Others      <u>sanitary, metro sewer, lake</u>  <input checked="" type="checkbox"/> School Districts      <input checked="" type="checkbox"/> WTCS Districts         </div>		
<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/ Daniel Huegel (608) 266-5705	<b>Authorized Signature</b> Paul Ziegler (608) 266-5773	<b>Date</b> 4/27/2011

## Fiscal Estimate Narratives

DOR 4/27/2011

LRB Number	11-1163/1	Introduction Number	SB-066	Estimate Type	Original
<b>Description</b> A property tax exemption for a nonprofit resale store					

### Assumptions Used in Arriving at Fiscal Estimate

Under current law, property owned by Wisconsin-organized units of the Salvation Army; Goodwill Industries, the Boy Scouts of America; the Boys' Clubs of America; the Girl Scouts, the Camp Fire Girls; the Young Men's Christian Association, and the Young Women's Christian Association, is (with certain acreage limitations) exempt from property taxes.

Under the bill, the exemption for non-profit organizations would be expanded to include all of the property of a resale store owned by a non-profit organization. The organization would not need to be specifically named.

The Department of Revenue (DOR) does not have information which would permit a reasonable estimate of the amount of property that would become exempt under the bill. Therefore, it is not possible to estimate the amount of property taxes that the bill would shift to property remaining on the tax rolls.

Any property exempted under the bill would no longer pay the state forestation property tax, currently imposed at a rate of about \$0.1697 per \$1,000 of equalized value. Since the DOR is unable to estimate the amount of property that could be exempted under the bill, it is not possible to estimate the loss in state revenue that this bill would engender.

### Long-Range Fiscal Implications