

### Fiscal Estimate - 2013 Session

Original       Updated       Corrected       Supplemental

<b>LRB Number</b> <b>13-3980/1</b>	<b>Introduction Number</b> <b>SB-500</b>
<b>Description</b> Motor vehicle fuel tax exemption certificates	
<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"/> Decrease Existing Appropriations <input type="checkbox"/> Create New Appropriations	<input type="checkbox"/> Increase Existing Revenues <input type="checkbox"/> Decrease Existing Revenues
<input type="checkbox"/> Increase Costs - May be possible to absorb within agency's budget <input type="checkbox"/> Yes <input type="checkbox"/> No <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 <input type="checkbox"/> School Districts <input type="checkbox"/> WTCS Districts	
<b>Fund Sources Affected</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>Affected Ch. 20 Appropriations</b>	
<b>Agency/Prepared By</b>	<b>Authorized Signature</b>
DOR/ Robert Schmidt (608) 267-9892	Robert Schmidt (608) 267-9892
<b>Date</b>	
1/21/2014	

## Fiscal Estimate Narratives

DOR 1/21/2014

LRB Number	<b>13-3980/1</b>	Introduction Number	<b>SB-500</b>	Estimate Type	<b>Original</b>
<b>Description</b> Motor vehicle fuel tax exemption certificates					

### Assumptions Used in Arriving at Fiscal Estimate

Under current law, motor vehicle fuel tax exemption certificates are valid for one year from the effective date of the certificate unless cancelled by the customer or the Department of Revenue.

Under the bill, motor vehicle fuel tax exemption certificates are valid for a maximum of three years from the effective date unless cancelled by the customer or the department.

The bill is expected to have no fiscal effect.

### Long-Range Fiscal Implications