

Fiscal Estimate - 2013 Session

Original Updated Corrected Supplemental

LRB Number **13-2353/3** Introduction Number **AB-0341**

Description
Setoffs against tax refunds for debts related to providing ambulance services

Fiscal Effect

State:

No State Fiscal Effect

Indeterminate

Increase Existing Appropriations Increase Existing Revenues Increase Costs - May be possible to absorb within agency's budget
 Decrease Existing Appropriations Decrease Existing Revenues Yes No

Create New Appropriations Decrease Costs

Local:

No Local Government Costs

Indeterminate

1. Increase Costs 3. Increase Revenue 5. Types of Local Government Units Affected
 Permissive Mandatory Permissive Mandatory Towns Village Cities

2. Decrease Costs 4. Decrease Revenue Counties Others
 Permissive Mandatory Permissive Mandatory School Districts WTCS Districts

Fund Sources Affected **Affected Ch. 20 Appropriations**

GPR FED PRO PRS SEG SEGS

Agency/Prepared By DOR/ Bradley Caruth (608) 261-8984	Authorized Signature Michael Wagner (608) 266-6785	Date 9/9/2013
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Fiscal Estimate Narratives

DOR 9/9/2013

LRB Number	13-2353/3	Introduction Number	AB-0341	Estimate Type	Original
Description Setoffs against tax refunds for debts related to providing ambulance services					

Assumptions Used in Arriving at Fiscal Estimate

Under current law, counties or municipalities may certify certain debts to the Department of Revenue (DOR) so that DOR may collect the debts for the counties or municipalities by subtracting the amount of the debt from any tax refund owed to the debtor.

Under this bill, counties and municipalities may also certify to DOR for collection debts owed to an ambulance service operating pursuant to a contract with the county or municipality, if the debt relates to providing ambulance services to individuals in that municipality or county. The amount offset for collection of debts owed to an ambulance service may displace non-ambulance debt owed to municipalities and counties; however, DOR is unable to estimate the degree to which that scenario may occur.

The tax refund intercept program applies after accounting for any outstanding DOR debts, so it does not impact tax collections.

Long-Range Fiscal Implications