

Fiscal Estimate Narratives

DOR 5/22/2013

LRB Number	13-1832/1	Introduction Number	SB-172	Estimate Type	Original
Description Publishing information about delinquent taxpayers					

Assumptions Used in Arriving at Fiscal Estimate

Under current law, the Department of Revenue (DOR) must prepare and maintain a list of persons who owe delinquent taxes in excess of \$5,000; including tax, interest, penalty, fees, and costs. If these taxes remain unpaid for more than 90 days, after any rights to an appeal have expired, DOR posts the list of persons who owe delinquent taxes on DOR's Internet site. Under current law, DOR updates this list on a quarterly basis. Also, DOR posts information about delinquent taxpayers if their sellers permit was revoked and have an outstanding delinquent balance.

Under this bill, DOR must also publish in the official state newspaper, on a quarterly basis, the information about delinquent taxpayers it provides on its Internet site. The department estimates one-time programing expense of \$2,200 and annual ongoing costs of publishing the quarterly newspaper notice of \$80,000.

Long-Range Fiscal Implications

Fiscal Estimate Worksheet - 2013 Session

Detailed Estimate of Annual Fiscal Effect

Original
 Updated
 Corrected
 Supplemental

LRB Number 13-1832/1		Introduction Number SB-172	
Description Publishing information about delinquent taxpayers			
I. One-time Costs or Revenue Impacts for State and/or Local Government (do not include in annualized fiscal effect): One-time cost of \$2,200 for programing changes.			
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	80,000		
Local Assistance			
Aids to Individuals or Organizations			
TOTAL State Costs by Category	\$80,000		\$
B. State Costs by Source of Funds			
GPR			
FED			
PRO/PRS (20.566(1)(h))	80,000		
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, ets.)			
	Increased Rev	Decreased Rev	
GPR Taxes	\$	\$	
GPR Earned			
FED			
PRO/PRS			
SEG/SEG-S			
TOTAL State Revenues	\$	\$	
NET ANNUALIZED FISCAL IMPACT			
	<u>State</u>	<u>Local</u>	
NET CHANGE IN COSTS	\$80,000	\$	
NET CHANGE IN REVENUE	\$	\$	
Agency/Prepared By		Authorized Signature	
DOR/ Jacek Cianciara (608) 266-8133		Paul Ziegler (608) 266-5773	
		Date	
		5/22/2013	