

### Fiscal Estimate - 2015 Session

Original     
  Updated     
  Corrected     
  Supplemental

<b>LRB Number</b> <b>15-0764/1</b>	<b>Introduction Number</b> <b>SB-107</b>	
<b>Description</b> Badger Health Benefit Authority, health benefit exchange operation, granting rule-making authority, and providing a penalty		
<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 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 <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory <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> <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/ Michael Oakleaf (608) 261-5173	<b>Authorized Signature</b> Michael Wagner (608) 266-6785	<b>Date</b> 4/15/2015

## Fiscal Estimate Narratives

DOR 4/15/2015

LRB Number	<b>15-0764/1</b>	Introduction Number	<b>SB-107</b>	Estimate Type	<b>Original</b>
<b>Description</b> Badger Health Benefit Authority, health benefit exchange operation, granting rule-making authority, and providing a penalty					

### Assumptions Used in Arriving at Fiscal Estimate

The bill would create the Badger Health Authority (the Authority). Under the bill, the Authority would be exempt from the property tax, income and franchise taxes, and sales and uses taxes.

#### Fiscal Estimate

This fiscal estimate pertains only to the provisions of the bill that relate to the Authority's exemption from property, income and franchise, and sales and use taxes.

Under the bill, property owned by the Authority is exempt from property taxes. The exemption would shift a minimal amount of property tax from the Authority to other property tax payers.

Under the bill, the Authority would be exempt from income and franchise taxes. Since the Authority would not be run to generate a profit, the provision would have a minimal fiscal effect.

Under the bill, purchases by the Authority are exempt from sales and use tax. The exemption is expected to decrease sales and use tax collections by a minimal amount.

### Long-Range Fiscal Implications