

### Fiscal Estimate - 2015 Session

Original     
  Updated     
  Corrected     
  Supplemental

<b>LRB Number</b> <b>15-1348/1</b>	<b>Introduction Number</b> <b>AB-0031</b>
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**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. <input type="checkbox"/> Increase Costs <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	3. <input type="checkbox"/> Increase 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
2. <input type="checkbox"/> Decrease Costs <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	4. <input type="checkbox"/> Decrease Revenue <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	

<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>	<b>Authorized Signature</b>	<b>Date</b>
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## Fiscal Estimate Narratives

DOR 2/24/2015

LRB Number	15-1348/1	Introduction Number	AB-0031	Estimate Type	Original
<b>Description</b> 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 public 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 private debts owed to a private ambulance service operating on behalf of or in service to a county or municipality or 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 a private ambulance service may displace public debt owed to municipalities and counties; however, DOR is unable to estimate the degree to which that scenario may occur. DOR does not currently offset any other private debts.

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

### Long-Range Fiscal Implications