

### Fiscal Estimate - 2017 Session

Original     
  Updated     
  Corrected     
  Supplemental

LRB Number <b>17-1071/1</b>	Introduction Number <b>AB-0343</b>
<b>Description</b> creating an individual income tax checkoff for donations to the Fire Fighters Memorial Association	
<b>Fiscal Effect</b>	
<b>State:</b>	
<input type="checkbox"/> No State Fiscal Effect <input type="checkbox"/> Indeterminate <input checked="" type="checkbox"/> Increase Existing Appropriations <input type="checkbox"/> Increase Existing Revenues <input type="checkbox"/> Decrease Existing Appropriations <input type="checkbox"/> Decrease Existing Revenues <input type="checkbox"/> Create New Appropriations	
<input checked="" type="checkbox"/> Increase Costs - May be possible to absorb within agency's budget <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Decrease Costs	
<b>Local:</b>	
<input checked="" 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 checked="" type="checkbox"/> GPR <input type="checkbox"/> FED <input type="checkbox"/> PRO <input type="checkbox"/> PRS <input type="checkbox"/> SEG <input type="checkbox"/> SEGS 20.566(1)(hp)	
<b>Affected Ch. 20 Appropriations</b>	
<b>Agency/Prepared By</b>	<b>Authorized Signature</b>
DOR/ Bradley Caruth (608) 261-8984	Jamie Adams (608) 266-6785
<b>Date</b>	
5/26/2017	

## Fiscal Estimate Narratives

DOR 5/26/2017

LRB Number	17-1071/1	Introduction Number	AB-0343	Estimate Type	Original
<b>Description</b> creating an individual income tax checkoff for donations to the Fire Fighters Memorial Association					

### Assumptions Used in Arriving at Fiscal Estimate

Under current Wisconsin law, taxpayers may donate to any of eight charitable checkoff funds listed in their individual income tax returns. The designated donation amount either increases the payment due at the time the return is filed or decreases the amount that is refunded to the taxpayer.

This bill creates an individual income tax charitable checkoff for the Fire Fighters Memorial Association. Prior to tax year 2015, Wisconsin had a temporary checkoff for the Wisconsin State Fire Fighters Memorial, Inc. that generated about \$27,600 per year on average during the last three years of its operation. It was discontinued based on a statute that requires the Department of Revenue to remove checkoffs that generate less than \$50,000 per year over the most recent three-year period.

Similar to other checkoffs, DOR is annually required to certify the total amount received from designations, the administrative costs, and the net amount remaining after deducting administrative costs. Because the designated donations increase the amount due or reduce the refund of the donor and a portion of the donations are used to cover the administrative costs of the department, the bill does not affect net tax revenue.

### Long-Range Fiscal Implications

## Fiscal Estimate Worksheet - 2017 Session

Detailed Estimate of Annual Fiscal Effect

Original     
  Updated     
  Corrected     
  Supplemental

<b>LRB Number</b> 17-1071/1	<b>Introduction Number</b> AB-0343	
<b>Description</b> creating an individual income tax checkoff for donations to the Fire Fighters Memorial Association		
<b>I. One-time Costs or Revenue Impacts for State and/or Local Government (do not include in annualized fiscal effect):</b>		
<b>II. Annualized Costs:</b>		
<b>Annualized Fiscal Impact on funds from:</b>		
	Increased Costs	Decreased Costs
<b>A. State Costs by Category</b>		
State Operations - Salaries and Fringes	\$	\$
(FTE Position Changes)		
State Operations - Other Costs		
Local Assistance		
Aids to Individuals or Organizations		
<b>TOTAL State Costs by Category</b>	<b>\$</b>	<b>\$</b>
<b>B. State Costs by Source of Funds</b>		
GPR		
FED		
PRO/PRS		
SEG/SEG-S		
<b>III. State Revenues - Complete this only when proposal will increase or decrease state revenues (e.g., tax increase, decrease in license fee, etc.)</b>		
	Increased Rev	Decreased Rev
GPR Taxes	\$	\$
GPR Earned		
FED		
PRO/PRS		
SEG/SEG-S		
<b>TOTAL State Revenues</b>	<b>\$</b>	<b>\$</b>
<b>NET ANNUALIZED FISCAL IMPACT</b>		
	<u>State</u>	<u>Local</u>
NET CHANGE IN COSTS	\$	\$
NET CHANGE IN REVENUE	\$See Text	\$
<b>Agency/Prepared By</b>		
<b>Authorized Signature</b>		<b>Date</b>
DOR/ Bradley Caruth (608) 261-8984		Jamie Adams (608) 266-6785
		5/26/2017