

### Fiscal Estimate - 2019 Session

Original     
  Updated     
  Corrected     
  Supplemental

<b>LRB Number</b> 19-1132/1	<b>Introduction Number</b> AB-0272	
<b>Description</b> depositing sales tax revenue from the sale of motor vehicles and motor vehicle parts, accessories, and services into the transportation fund		
<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 checked="" type="checkbox"/> Increase Existing Revenues <input checked="" type="checkbox"/> Increase Costs - May be possible to absorb within agency's budget <input type="checkbox"/> Decrease Existing Appropriations <input type="checkbox"/> Decrease Existing Revenues <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Create New Appropriations <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                  3. <input type="checkbox"/> Increase Revenue                  5. Types of Local Government Units Affected <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory <input type="checkbox"/> Towns <input type="checkbox"/> Village <input type="checkbox"/> Cities 2. <input type="checkbox"/> Decrease Costs                  4. <input type="checkbox"/> Decrease Revenue <input type="checkbox"/> Counties <input type="checkbox"/> Others <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory <input type="checkbox"/> School Districts <input type="checkbox"/> WTCS Districts		
<b>Fund Sources Affected</b> <b>Affected Ch. 20 Appropriations</b> <input checked="" type="checkbox"/> GPR <input type="checkbox"/> FED <input type="checkbox"/> PRO <input type="checkbox"/> PRS <input checked="" type="checkbox"/> SEG <input type="checkbox"/> SEGS            Transportation Fund		
<b>Agency/Prepared By</b> DOR/ Travis Arthur (608) 266-8565	<b>Authorized Signature</b> Jamie Adams (608) 266-6785	<b>Date</b> 6/14/2019

**Fiscal Estimate Narratives**

**DOR 6/14/2019**

LRB Number	<b>19-1132/1</b>	Introduction Number	<b>AB-0272</b>	Estimate Type	<b>Original</b>
<b>Description</b> depositing sales tax revenue from the sale of motor vehicles and motor vehicle parts, accessories, and services into the transportation fund					

**Assumptions Used in Arriving at Fiscal Estimate**

This bill requires the Department of Revenue to deposit into the transportation fund a percentage of the sales tax revenue from the sale of motor vehicles and motor vehicle parts, accessories, and services beginning with the taxes collected on July 1, 2019.

Using department data for NAICS codes 4411, 4412, 4413, 5321 and 811111, along with data provided by the Department of Transportation, sales and use tax collections for FY20 are estimated to be \$902 million.

Under the bill, 10% of the sales and use tax collections will be transferred to the transportation fund in FY20. The department estimates \$90.2 million will be deposited into the transportation fund in FY20. For FY21 the transferred amount increases to 15%. For illustrative purposes, assuming 4% growth, the department estimates \$140.7 million will be deposited into the transportation fund in FY21.

To the extent businesses within the noted NAICS codes have sales outside of motor vehicles and motor vehicle parts, accessories, and services, the estimated transfer amount would be overstated; however the department expects this to be a minor amount.

**Long-Range Fiscal Implications**

## Fiscal Estimate Worksheet - 2019 Session

Detailed Estimate of Annual Fiscal Effect

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  Updated     
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<b>LRB Number</b> 19-1132/1		<b>Introduction Number</b> AB-0272	
<b>Description</b> depositing sales tax revenue from the sale of motor vehicles and motor vehicle parts, accessories, and services into the transportation fund			
<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	\$	\$
<b>Agency/Prepared By</b>		<b>Authorized Signature</b>	<b>Date</b>
DOR/ Travis Arthur (608) 266-8565		Jamie Adams (608) 266-6785	6/14/2019

**DEPARTMENT OF SAFETY AND PROFESSIONAL SERVICES**  
Fiscal Estimate

Division	
Name of Preparer	SB 255 relating to regulation of transportation network companies and their drivers and providing a
Bill or Rule	penalty

Hourly Fringe Total \$ 2,778.00

Hourly Fringe Total \$ 30.00 0.1575 \$ 2,778.00

<b>One-time Costs:</b>		
Classification	Hours	Brief Description
Administrative Rule Coordinator (Derenne)	80	Rule promulgation process (tentatively, as no rules may be needed).
Supplies and Services	Amount	Brief Description

Salary Fringe Total \$ 920.21  
\$ 39.50 0.1575 \$ 457.21  
\$ 20.00 0.1575 \$ 463.00

<b>On-going Costs:</b>		
Classification	Hours	Brief Description
Attorney time	10	Potential for increase in complaints to DLSC per this bill. I believe it will be nominal
Investigator time	20	Potential for increase in complaints to DLSC per this bill. I believe it will be nominal
Supplies and Services	Amount	Brief Description