

Fiscal Estimate - 2019 Session

Original
 Updated
 Corrected
 Supplemental

LRB Number 19-5648/1	Introduction Number AB-0881
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Description
 repealing obsolete statutory references in and making other changes to various tax laws (suggested as remedial legislation by the Department of Revenue)

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. Increase Costs 3. Increase Revenue
 - Permissive Mandatory Permissive Mandatory
 - 2. Decrease Costs 4. Decrease Revenue
 - Permissive Mandatory Permissive Mandatory
5. Types of Local Government Units Affected
- Towns Village Cities
 - Counties Others
 - School Districts WTCS Districts

Fund Sources Affected

Affected Ch. 20 Appropriations

GPR FED PRO PRS SEG SEGS

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Fiscal Estimate Narratives

DOR 2/17/2020

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Description repealing obsolete statutory references in and making other changes to various tax laws (suggested as remedial legislation by the Department of Revenue)		

Assumptions Used in Arriving at Fiscal Estimate

The bill makes various changes to laws administered by the Department of Revenue.

The bill does not impact general fund tax collections. Nearly all the changes reflect current practice, provide clarification, make corrections, and/or repeal obsolete provisions.

REIMBURSEMENT FOR TRAINING:

Eliminating the per diem and mileage notices to local governments would create a minimal savings for the department. There is no local fiscal effect as the per diem and mileage amounts only apply to the statutory assessor and local governments may pay for additional staff members to attend assessment training. Assessment staff can also utilize online training and forgo the related travel costs.

Long-Range Fiscal Implications