# Fiscal Estimate - 2021 Session

## LRB Number 21-4732/1  Introduction Number AB-0598

### Description

farm-raised game bovids

### Fiscal Effect

#### State:
- [ ] No State Fiscal Effect
- [ ] Indeterminate
  - [ ] Increase Existing Appropriations
  - [ ] Decrease Existing Appropriations
  - [ ] Create New Appropriations
  - [ ] Increase Existing Revenues
  - [ ] Decrease Existing Revenues
  - [ ] Increase Costs - May be possible to absorb within agency’s budget
    - Yes
    - No
  - [ ] Decrease Costs

#### Local:
- [ ] No Local Government Costs
- [ ] Indeterminate

1. [ ] Increase Costs
   - [ ] Permissive
   - [ ] Mandatory
2. [ ] Decrease Costs
   - [ ] Permissive
   - [ ] Mandatory
3. [ ] Increase Revenue
   - [ ] Permissive
   - [ ] Mandatory
4. [ ] Decrease Revenue
   - [ ] Permissive
   - [ ] Mandatory

5. Types of Local Government Units Affected
   - [ ] Towns
   - [ ] Village
   - [ ] Cities
   - [ ] Counties
   - [ ] Others
   - [ ] School Districts
   - [ ] WTCS Districts

### Fund Sources Affected

- [x] GPR
- [ ] FED
- [ ] PRO
- [ ] PRS
- [ ] SEG
- [ ] SEGS

### Affected Ch. 20 Appropriations

### Agency/Prepared By

DOR/ Travis Arthur (608) 266-8565

### Authorized Signature

Ann DeGarmo (608) 266-7179

### Date

10/29/2021
Assumptions Used in Arriving at Fiscal Estimate

Under current law, farm-raised deer sold to hunting preserves are exempt from sales tax.

The bill treats farm-raised game bovids in the same manner as farm-raised deer for the purposes of sales tax.

To the extent the bill allows for the sales of farm-raised game bovids, there would be some foregone sales tax revenue on sales of such bovids to hunting preserves or game farms. The amount of potential transactions is unknown, but expected to be minimal. For reference, the current farm-raised deer exemption fiscal effect is about $120,000.

Long-Range Fiscal Implications
**Fiscal Estimate Worksheet - 2021 Session**

**Detailed Estimate of Annual Fiscal Effect**

**LRB Number**: 21-4732/1  
**Introduction Number**: AB-0598

**Description**

farm-raised game bovids

**I. One-time Costs or Revenue Impacts for State and/or Local Government (do not include in annualized fiscal effect):**

**II. Annualized Costs:**

<table>
<thead>
<tr>
<th>Annualized Fiscal Impact on funds from:</th>
<th>Increased Costs</th>
<th>Decreased Costs</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>State Costs by Category</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>State Operations - Salaries and Fringes</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>(FTE Position Changes)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>State Operations - Other Costs</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Local Assistance</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Aids to Individuals or Organizations</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL State Costs by Category</strong></td>
<td>$</td>
<td>$</td>
</tr>
</tbody>
</table>

**B. State Costs by Source of Funds**

- GPR
- FED
- PRO/PRS
- SEG/SEG-S

**III. State Revenues - Complete this only when proposal will increase or decrease state revenues (e.g., tax increase, decrease in license fee, etc.)**

<table>
<thead>
<tr>
<th>Increased Rev</th>
<th>Decreased Rev</th>
</tr>
</thead>
<tbody>
<tr>
<td>GPR Taxes</td>
<td>$</td>
</tr>
<tr>
<td>GPR Earned</td>
<td></td>
</tr>
<tr>
<td>FED</td>
<td></td>
</tr>
<tr>
<td>PRO/PRS</td>
<td></td>
</tr>
<tr>
<td>SEG/SEG-S</td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL State Revenues</strong></td>
<td>$</td>
</tr>
</tbody>
</table>

**NET ANNUALIZED FISCAL IMPACT**

<table>
<thead>
<tr>
<th>State</th>
<th>Local</th>
</tr>
</thead>
<tbody>
<tr>
<td>NET CHANGE IN COSTS</td>
<td>$</td>
</tr>
<tr>
<td>NET CHANGE IN REVENUE</td>
<td>$See Text</td>
</tr>
</tbody>
</table>

**Agency/Prepared By**

DOR/ Travis Arthur (608) 266-8565

**Authorized Signature**

Ann DeGarmo (608) 266-7179

**Date**

10/29/2021