

Fiscal Estimate - 2021 Session

Original Updated Corrected Supplemental

LRB Number **21-5809/1** Introduction Number **AB-0929**

Description
health coverage questions on individual income tax returns

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 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 0
 - School Districts WTCS Districts

Fund Sources Affected **Affected Ch. 20 Appropriations**

GPR FED PRO PRS SEG SEGS

Agency/Prepared By	Authorized Signature	Date
DOR/ Bradley Caruth (608) 261-8984	Michael Oakleaf (608) 261-5173	1/31/2022

Fiscal Estimate Narratives**DOR 1/31/2022**

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Description health coverage questions on individual income tax returns					

Assumptions Used in Arriving at Fiscal Estimate

This bill requires the Department of Revenue to include questions on an individual income tax return to determine whether any member of the taxpayer's household does not have health care coverage under a health insurance policy or health plan. If the taxpayer indicates that a member of their household does not have health care coverage, DOR shall, at the taxpayer's request, forward the response to the Office of the Commissioner of Insurance to have OCI evaluate whether the taxpayer or a member of the taxpayer's household is eligible for state-sponsored health coverage or for health insurance for which federal subsidies are available. Under the bill, OCI must create a mechanism, in collaboration with DOR, to track the number of persons who obtain health care coverage as a result of the OCI evaluations under the bill.

The department expects to be able to absorb the administrative costs of the bill and there is no anticipated revenue effect of adding health coverage questions to the individual income tax returns.

Long-Range Fiscal Implications

Wisconsin Department of Administration
 Division of Executive Budget and Finance

Fiscal Estimate Worksheet - 2021 Session

Detailed Estimate of Annual Fiscal Effect

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 Updated
 Corrected
 Supplemental

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Description health coverage questions on individual income tax returns		
I. One-time Costs or Revenue Impacts for State and/or Local Government (do not include in annualized fiscal effect): DOR expects to absorb \$12,090 of one-time administrative costs to implement the bill.		
II. Annualized Costs:		
	Annualized Fiscal Impact on funds from:	
	Increased Costs Decreased Costs	
A. State Costs by Category		
State Operations - Salaries and Fringes	\$	\$
(FTE Position Changes)		
State Operations - Other Costs		
Local Assistance		
Aids to Individuals or Organizations		
TOTAL State Costs by Category	\$	\$
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.)		
	Increased Rev	Decreased Rev
GPR Taxes	\$	\$
GPR Earned		
FED		
PRO/PRS		
SEG/SEG-S		
TOTAL State Revenues	\$	\$
NET ANNUALIZED FISCAL IMPACT		
	<u>State</u>	<u>Local</u>
NET CHANGE IN COSTS	\$See Text	\$
NET CHANGE IN REVENUE	\$	\$
Agency/Prepared By	Authorized Signature	Date
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