

### Fiscal Estimate - 2021 Session

Original       Updated       Corrected       Supplemental

LRB Number **21-4956/1**      Introduction Number **SB-631**

**Description**  
Creating a sales tax exemption for materials used to construct workforce housing developments or to conduct workforce housing rehabilitation projects

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

**Fund Sources Affected**      **Affected Ch. 20 Appropriations**  
 GPR     FED     PRO     PRS     SEG     SEGS

Agency/Prepared By	Authorized Signature	Date
WHEDA/ Sherry Gerondale (608) 267-1076	Maureen Bruner (608) 266-7354	10/21/2021

**Fiscal Estimate Narratives**

**WHEDA 10/21/2021**

LRB Number <b>21-4956/1</b>	Introduction Number <b>SB-631</b>	Estimate Type <b>Original</b>
<b>Description</b> Creating a sales tax exemption for materials used to construct workforce housing developments or to conduct workforce housing rehabilitation projects		

**Assumptions Used in Arriving at Fiscal Estimate**

WHEDA estimates the legislation will increase WHEDDA's operating cost by \$250,000 annually. This includes personnel, information technology and marketing. The personnel costs are for two employees with benefits.

WHEDA is not making an estimate on the impact of the sales tax revenue to the State.

**Long-Range Fiscal Implications**