

### Fiscal Estimate - 2021 Session

Original     
  Updated     
  Corrected     
  Supplemental

<b>LRB Number</b> 21-1689/1	<b>Introduction Number</b> SB-068
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**Description**  
 farmland preservation implementation grants, agreements, and tax credits and making an appropriation

**Fiscal Effect**

**State:**

No State Fiscal Effect  
 Indeterminate

<input type="checkbox"/> Increase Existing Appropriations <input type="checkbox"/> Decrease Existing Appropriations <input type="checkbox"/> Create New Appropriations	<input type="checkbox"/> Increase Existing Revenues <input type="checkbox"/> Decrease Existing Revenues	<input type="checkbox"/> Increase Costs - May be possible to absorb within agency's budget <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Decrease Costs
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**Local:**

No Local Government Costs  
 Indeterminate

1. <input type="checkbox"/> Increase Costs <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory 2. <input type="checkbox"/> Decrease Costs <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	3. <input type="checkbox"/> Increase Revenue <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory 4. <input type="checkbox"/> Decrease Revenue <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	<b>5. Types of Local Government Units Affected</b> <input type="checkbox"/> Towns <input type="checkbox"/> Village <input type="checkbox"/> Cities <input type="checkbox"/> Counties <input type="checkbox"/> Others <input type="checkbox"/> School Districts <input type="checkbox"/> WTCS Districts
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<b>Fund Sources Affected</b>	<b>Affected Ch. 20 Appropriations</b>
<input type="checkbox"/> GPR <input type="checkbox"/> FED <input type="checkbox"/> PRO <input type="checkbox"/> PRS <input type="checkbox"/> SEG <input type="checkbox"/> SEGS	

<b>Agency/Prepared By</b> DOA/ Josh Bachert (608) 261-2292	<b>Authorized Signature</b> Robin Malicki (608) 264-9576	<b>Date</b> 2/24/2021
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**Fiscal Estimate Narratives**

**DOA 2/24/2021**

LRB Number <b>21-1689/1</b>	Introduction Number <b>SB-068</b>	Estimate Type <b>Original</b>
<b>Description</b> farmland preservation implementation grants, agreements, and tax credits and making an appropriation		

**Assumptions Used in Arriving at Fiscal Estimate**

Senate Bill 68 (SB-68) proposes changes to the state's farmland preservation program through changes to farmland preservation grants and tax credits. SB-68 proposes to authorize the Department of Agriculture, Trade, and Consumer Protection (DATCP) to award grants to municipalities, townships, counties, regional planning authorities, and tribal governments, in order to provide for farmland preservation implementation.

Also under the proposed bill, DATCP would expand its farmland preservation report submitted every two years to the Board of Agriculture, Trade, and Consumer Protection and the Joint Committee on Finance, and to standing committees of the legislature with jurisdiction over agriculture, with copies submitted to the Department of Revenue (DOR) and the Department of Administration (Department), to include additional reviews and recommendations of both tax credit amounts and levels for qualifying acres of farmland.

In addition, SB-68 makes a claimant's pertaining tax credit filing, which is certified by DOR to the Department for payment to the claimant from under s. 20.835, Wis. Stats., subject to the indexing of farmland preservation tax credit amounts for inflation.

The Department's Division of Executive Budget and Finance (DEBF) provides accounting, budgeting, and financial services to state government. The copy of DATCP's expanded farmland preservation report and subsequent impacts to s. 20.835, Wis. Stats., would be received, reviewed and filed by DEBF. This work would readily be absorbed into existing DEBF responsibilities and staff workloads, including the potential additional time required for reviews of the aforementioned expanded reports.

The Department is not able to readily identify an impact to local units of government related to the Department's operations or services, over other agencies with more directly pertaining fiscal estimate submissions.

**Long-Range Fiscal Implications**