

Fiscal Estimate - 2021 Session

Original
 Updated
 Corrected
 Supplemental

LRB Number 21-5249/1	Introduction Number SB-909
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Description
 local levy limit adjustments for certain transportation user fee revenues

Fiscal Effect

State:

<input type="checkbox"/> No State Fiscal Effect	<input type="checkbox"/> Increase Existing Revenues	<input checked="" type="checkbox"/> Increase Costs - May be possible to absorb within agency's budget <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<input type="checkbox"/> Indeterminate	<input type="checkbox"/> Decrease Existing Revenues	
<input type="checkbox"/> Increase Existing Appropriations		<input type="checkbox"/> Decrease Costs
<input type="checkbox"/> Decrease Existing Appropriations		
<input type="checkbox"/> Create New Appropriations		

Local:

<input type="checkbox"/> No Local Government Costs	5. Types of Local Government Units Affected	
<input checked="" type="checkbox"/> Indeterminate	<input checked="" type="checkbox"/> Towns <input checked="" type="checkbox"/> Village <input checked="" type="checkbox"/> Cities <input checked="" type="checkbox"/> Counties <input type="checkbox"/> Others <input type="checkbox"/> School Districts <input type="checkbox"/> WTCS Districts	
1. <input type="checkbox"/> Increase Costs	3. <input type="checkbox"/> Increase Revenue	
<input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	<input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	
2. <input type="checkbox"/> Decrease Costs	4. <input type="checkbox"/> Decrease Revenue	
<input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	<input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	

Fund Sources Affected	Affected Ch. 20 Appropriations
<input type="checkbox"/> GPR <input type="checkbox"/> FED <input type="checkbox"/> PRO <input type="checkbox"/> PRS <input type="checkbox"/> SEG <input type="checkbox"/> SEGS	

Agency/Prepared By DOR/ Craig Steinfeldt (608) 266-5705	Authorized Signature Ann DeGarmo (608) 266-7179	Date 2/9/2022
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Fiscal Estimate Narratives

DOR 2/9/2022

LRB Number	21-5249/1	Introduction Number	SB-909	Estimate Type	Original
Description local levy limit adjustments for certain transportation user fee revenues					

Assumptions Used in Arriving at Fiscal Estimate

Under the bill, a political subdivision must reduce its allowable levy by the estimated amount of revenue generated by any transportation user fee imposed by the political subdivision. The bill defines "transportation user fee" as "a fee or special charge imposed by a political subdivision upon a property owner or highway user for use of the highways of the political subdivision or for benefits conferred upon a property by the highways of the political subdivision." The bill specifies that the term does not include special assessments or certain special charges.

The fiscal estimate is indeterminate as the department does not have any data on "transportation user fees" as defined under the bill. A political subdivision that imposes transportation user fees would have to reduce its levy as negative adjustment like the covered service provision under current law. In 2020, the covered service provision reduced statewide county and municipal levies by approximately \$77,800, which was down from the 2019 amount of \$1,010,900. The highest reduction for covered services occurred in 2013 when levies were reduced by \$1,892,000.

The department cannot absorb one-time administrative costs of \$77,600 for updating computer programing and ongoing auditing costs of \$3,500.

Long-Range Fiscal Implications