

### Fiscal Estimate - 2023 Session

Original     
  Updated     
  Corrected     
  Supplemental

<b>LRB Number</b> <b>23-5123/1</b>	<b>Introduction Number</b> <b>AB-0752</b>
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**Description**  
 license fee exemptions for a dog that is a service animal

**Fiscal Effect**

**State:**

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

**Local:**

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

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

GPR     FED     PRO     PRS     SEG     SEGS

<b>Agency/Prepared By</b>	<b>Authorized Signature</b>	<b>Date</b>
DATCP/ Waylon Hurlburt (608) 224-4857	Waylon Hurlburt (608) 224-4857	1/12/2024

Fiscal Estimate Narratives

DATCP 1/12/2024

LRB Number 23-5123/1	Introduction Number AB-0752	Estimate Type Original
<b>Description</b> license fee exemptions for a dog that is a service animal		

**Assumptions Used in Arriving at Fiscal Estimate**

This bill would modify the license tax exemption that applies to dogs specially trained to lead blind or deaf persons or provide support for mobility-impaired persons to instead apply to service animals as defined in s. 106.52 (1) (fm), Wis. Stat., which states that "service animal" means a guide dog, signal dog, or other animal that is individually trained or is being trained to do work or perform tasks for the benefit of a person with a disability, including the work or task of guiding a person with impaired vision, alerting a person with impaired hearing to intruders or sound, providing minimal protection or rescue work, pulling a wheelchair, or fetching dropped items.

Under s. 174.05 (2), Wis. Stat., the minimum dog license tax is \$3 for a neutered male dog or spayed female dog, upon presentation of evidence that the dog is neutered or spayed, and \$8 for an unneutered male dog or unspayed female dog, or one-half these amounts if the dog became 5 months of age after July 1 of the license year. Under s. 174.053 (1), Wis. Stat., any person who keeps more than one dog may, instead of the license tax for each dog required by this chapter, apply to the collecting official for a multiple dog license for the keeping of the dogs. Such person shall pay for the license year a license tax of \$35 for 12 or fewer dogs and an additional \$3 for each dog in excess of 12. Counties and municipalities may implement a tax higher than the statutory minimum. DATCP receives 5% of the statutory minimum that is collected by counties and municipalities.

In calendar year 2022, counties and municipalities issued 341,108 dog licenses across the State. Of these, 699 were exempted from paying the license tax because the dogs were specially trained to lead blind or deaf persons or provide support for mobility-impaired persons.

The definition of service animal includes all of the dogs that are currently exempted and would likely include some dogs that are not currently exempted. The amount of additional dogs that would qualify for exemption is unknown. Under this bill, the number of dogs exempted from the license tax would likely increase, which would decrease revenues.

**Long-Range Fiscal Implications**

Under this bill, the number of dogs exempted from the license tax would likely increase, which would decrease revenues.