

Fiscal Estimate - 2023 Session

Original Updated Corrected Supplemental

LRB Number **23-5061/1** Introduction Number **SB-0853**

Description
creating an individual income tax checkoff for donations to the Wisconsin Fire & EMS Memorial, Inc., and making an appropriation

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 20.566 (1) (hp)

Agency/Prepared By	Authorized Signature	Date
DOR/ Bradley Caruth (608) 261-8984	Michael Oakleaf (608) 261-5173	1/10/2024

Fiscal Estimate Narratives

DOR 1/10/2024

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Assumptions Used in Arriving at Fiscal Estimate

Under current Wisconsin law, taxpayers may donate to any of eight charitable checkoff funds listed in their individual income tax returns. The designated donation amount either increases the payment due at the time the return is filed or decreases the amount that is refunded to the taxpayer.

This bill creates an individual income tax charitable checkoff for the Fire Fighters and Emergency Medical Services Memorial Association. Prior to tax year 2015, Wisconsin had a temporary checkoff for the Wisconsin State Fire Fighters Memorial, Inc. that generated about \$27,600 per year on average during the last three years of its operation. It was discontinued based on a statute that requires the Department of Revenue to remove checkoffs that generate less than \$50,000 per year over the most recent three-year period.

Similar to other checkoffs, DOR is annually required to certify the total amount received from designations, the administrative costs, and the net amount remaining after deducting administrative costs. Because the designated donations increase the amount due or reduce the refund of the donor and a portion of the donations are used to cover the administrative costs of the department, the bill does not affect net tax revenue.

Long-Range Fiscal Implications

Fiscal Estimate Worksheet - 2023 Session

Detailed Estimate of Annual Fiscal Effect

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Description creating an individual income tax checkoff for donations to the Wisconsin Fire & EMS Memorial, Inc., and making an appropriation		
I. One-time Costs or Revenue Impacts for State and/or Local Government (do not include in annualized fiscal effect):		
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	\$	\$
NET CHANGE IN REVENUE	\$See Text	\$
Agency/Prepared By		
Authorized Signature		Date
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