

- ORIGINAL UPDATED
 CORRECTED SUPPLEMENTAL

LRB #
INTRODUCTION #
Admin rule # Chapter Tax 7.23

Fiscal Effect

State: No State Fiscal Effect
 Check columns below only if bill makes a direct appropriation or affects a sum sufficient appropriation

- | | |
|--|---|
| <input type="checkbox"/> Increase Existing Appropriation | <input type="checkbox"/> Increase Existing Revenues |
| <input type="checkbox"/> Decrease Existing Appropriation | <input type="checkbox"/> Decrease Existing Revenues |
| <input type="checkbox"/> Create New Appropriation | |

Increase Costs - May be Possible to Absorb
 Within Agency's Budget Yes No

Decrease Costs

Local: No Local Government Costs

- | | |
|--|---|
| 1. <input type="checkbox"/> Increase Costs
<input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory | 3. <input type="checkbox"/> Increase Revenues
<input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory |
| 2. <input type="checkbox"/> Decrease Costs
<input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory | 4. <input type="checkbox"/> Decrease Revenues
<input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory |

5. Types of Local Governmental Units Affected:

- Towns Villages Cities
 Counties Others _____
 School Districts WTCS Districts

Fund Sources Affected

- GPR FED PRO PRS SEG SEG-S

Affected Ch. 20 Appropriations

Assumptions Used in Arriving at Fiscal Estimate:

2011 Wisconsin Act 32 made several modifications to Wisconsin's three-tier system for the regulation of fermented malt beverages. The act converted the municipal beer wholesaler's license to a statewide permit issued by the Department of Revenue (DOR). It also modified the requirements for obtaining a beer wholesalers permit and restructured the brewers permit. Act 32 further required DOR to promulgate rules to administer and enforce the new wholesaler provisions, including minimum requirements for and periodic inspections of warehouse facilities. The specific directive included in Act 32 to promulgate rules supplemented DOR's existing rule-making authority pertaining to alcohol regulation under s.125.03 (1).

The proposed rule enacts certain administrative provisions consistent with and required by the Act 32 changes. The proposed rule establishes the requirements for issuance and renewal of fermented malt beverage wholesalers' permits, describes the minimum requirements for fermented malt beverage wholesaler warehouse facilities, and explains the process for applying for wholesalers' permits. The minimum square feet of floor space for a fermented malt beverage wholesaler warehouse facility is set at 1,000 square feet (but a waiver may be granted provided certain statutory requirements are met).

Since the proposed rule merely implements certain provisions and requirements of 2011 Wisconsin Act 32, the proposed rule itself has no fiscal effect.

FISCAL ESTIMATE WORKSHEET

Detailed Estimate of Annual Fiscal Effect

2011 Session

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Subject PROPOSED ORDER OF THE DEPARTMENT OF REVENUE REPEALING, RENUMBERING, RENUMBERING AND AMENDING, AMENDING, REPEALING AND RECREATING, AND CREATING RULES

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 State funds from:	
A. State Costs by Category	Increased Costs	Decreased Costs
State Operations - Salaries and Fringe	\$	\$ -
(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	Increased Costs	Decreased Costs
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	\$ 0	\$ 0
NET CHANGE IN REVENUES	\$ 0	\$ 0

Agency/Prepared by Wisconsin Department of Revenue Paul Ziegler 608 266-5773	Authorized Signature/Telephone No. Wisconsin Department of Revenue Paul Ziegler 608 266-5773	Date 1/13/2012
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