Type of Estimate and Analysis Ø Original Updated Corrected Administrative Rule Chapter, Title and Number Chapter Tax 2 and 11 – Penalty for Failure to Produce Records Subject Penalty for Failure to Produce Records Fund Sources Affected Chapter 20, Stats. Appropriations Affected GRR FED PRO Indeterminate Increase Existing Revenues Increase Costs Indeterminate Decrease Existing Revenues Decrease Costs State's Economy State's Economy State's Economy Ocal Government Units Public Utility Rate Payers Would Implementation and Compliance Costs Be Greater Than \$20 million? Yes Yes Mo Policy Problem Addressed by the Rule Public Utility Rate Payers. Local Government Units Specific Businesses. Sectors. Yes Mo Policy Problem Addressed by the Rule The rule does not create or revise policy, other than to reflect current law and department policy. Summary Rule's Economic and Fiscal Impacton Specific Businesses. Business Sectors. Public Utility Rate Payers. Local Governmental Units and the State's Economy as a Whole (include Implementaion and Compliance Costs Expected to be Incurred)	ADMINISTRATIVE RULES FISCAL ESTIMATE AND ECONOMIC IMPACT ANALYSIS			
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Compare With Approaches Being Used by Federal Government	Long Range Implications of Implementing the Rule			
	No long-range implications are anticipated.			
	Compare With Approaches Being Used by Federal Government			
N/A	N/A			
Compare With Approaches Being Used by Neighboring States (Illinois, Iowa, Michigan and Minnesota)				
N/A	N/A			

FISCAL ESTIMATE FORM

		LRB#	
ORIGINAL UPDATED		INTRODUCTION	1#
	ENTAL	Admin. Rule # to	be assigned
Subject			
			ring, Renumbering And Amending,
Amending, Repealing And Rec	creating, And Crea	ating Rules	
Fiscal Effect State: ☑ No State Fiscal Effect Check columns below only if b sum sufficient appropriation	ill makes a direct app	propriation or affects a	 Increase Costs - May be Possible to Absorb Within Agency's Budget
Increase Existing Appropriation	Increase Existin	ng Revenues	
Decrease Existing Appropriation	Decrease Exist	ing Revenues	
Create New Appropriation		-	Decrease Costs
Local: 🛛 No Local Government Costs			
1. 🔲 Increase Costs	3. 🗆 Increase	Revenues	5. Types of Local Governmental Units Affected:
🗆 Permissive 🗆 Mandatory	Permis	ssive 🗆 Mandatory	🗆 Towins 🔲 Villages 🔲 Cities
2. Decrease Costs	4. 🛛 Decrease	e Revenues	Counties Cothers
Permissive Mandatory	🗆 Permis	ssive 🗆 Mandatory	School Districts WTCS Districts
Fund Sources Affected		Affected Ch. 20	Appropriations
GPR FED PRO PRS	SEG SEG-	S	

Assumptions Used in Arriving at Fiscal Estimate:

2015 Wisconsin Act 218 requires the DOR issue a summons seeking records and documents from a taxpayer before the department may impose a penalty for failure to produce records. The proposed rule makes the following changes:

- Defines a "summons request" in accordance with 2015 Wisconsin Act 218
- Updates references and examples related to the failure to produce records so that they account for summons requests.

These changes reflect current law enacted during the 2015-2016 Legislative session. The rules are intended to reflect and clarify existing law and do not impose any additional fiscal impact.

(continued on page two)

Long-Range Fiscal Implications:

2017 Session

FISCAL ESTIMATE WORKSHEET

🛛 ORIGINAL

□ CORRECTED

UPDATED

□ SUPPLEMENTAL

Detailed Estimate of Annual Fiscal Effect

2017 Session Admin. Rule #

to be assigned

Subject

Proposed Order of the Department of Revenue Repealing, Renumbering, Renumbering And Amending, Amending, Repealing And Recreating, And Creating Rules

INTRODUCTION#

LRB#

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)	(FTE)	(- FTE)
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	\$	\$ -
		1

	NET ANNUALIZED FISCAL IMPACT		
	STATE		LOCAL
NET CHANGE IN COSTS	\$ O	\$ O	
NET CHANGE IN REVENUES	\$ O	\$ 0	
Agency/Prepared by: Wisconsin Department of Revenue	Authorized Signature/Telephone Wisconsin Department of Reven		Date
Brad Caruth (608) 261-8984	Robert Schmidt (608) 266-5773		1-13-2017