

## ADMINISTRATIVE RULES

### Fiscal Estimate & Economic Impact Analysis

1. Type of Estimate and Analysis <input checked="" type="checkbox"/> Original <input type="checkbox"/> Updated <input type="checkbox"/> Corrected		2. Date December 16, 2024
3. Administrative Rule Chapter, Title and Number (and Clearinghouse Number if applicable)  Chapter Tax 1, 2, 3, 11, 13, 14 – 2023 JCRAR Report and 2023 Acts 12 and 19 Updates		
4. Subject  The rule order makes changes to Chapter Tax 1, Tax 2, Tax 3, Tax 11, Tax 13, and Tax 14 as a result of the JCRAR report submitted on March 30, 2023		
5. Fund Sources Affected <input type="checkbox"/> GPR <input type="checkbox"/> FED <input type="checkbox"/> PRO <input type="checkbox"/> PRS <input type="checkbox"/> SEG <input type="checkbox"/> SEG-S		6. Chapter 20, Stats. Appropriations Affected
7. Fiscal Effect of Implementing the Rule <input checked="" type="checkbox"/> No Fiscal Effect <input type="checkbox"/> Increase Existing Revenues <input type="checkbox"/> Increase Costs <input type="checkbox"/> <input type="checkbox"/> Indeterminate <input type="checkbox"/> Decrease Existing Revenues <input type="checkbox"/> Decrease Costs <input type="checkbox"/> Could Absorb Within Agency's Budget		
8. The Rule Will Impact the Following (Check All That Apply) <input type="checkbox"/> State's Economy <input type="checkbox"/> Specific Businesses/Sectors <input type="checkbox"/> Local Government Units <input type="checkbox"/> Public Utility Rate Payers <input type="checkbox"/> Small Businesses (if checked, complete Attachment A)		
9. Estimate of Implementation and Compliance to Businesses, Local Governmental Units and Individuals, per s. 227.137(3)(b)(1). \$ 0		
10. Would Implementation and Compliance Costs Businesses, Local Governmental Units and Individuals Be \$10 Million or more Over Any 2-year Period, per s. 227.137(3)(b)(2)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
11. Policy Problem Addressed by the Rule  The proposed rule repeals and/or amends obsolete provisions and statutory references in Chapters Tax 1, 2, 3, 11, and 13 identified in the JCRAR report submitted on March 30, 2023. In addition, the proposed rule implements provisions of 2023 Wisconsin Acts 12 and 19 by updating rules to reflect statute changes and removing references to a repealed tax.		
12. Summary of the Businesses, Business Sectors, Associations Representing Business, Local Governmental Units, and Individuals that may be Affected by the Proposed Rule that were Contacted for Comments.  A comment period was identified for economic impact and the public was notified. The comment period lasted from December 2, 2024, through December 9, 2024. No specific businesses were contacted.		
13. Identify the Local Governmental Units that Participated in the Development of this EIA.  No local government units participated in the development of this EIA.		
14. Summary of Rule's Economic and Fiscal Impact on Specific Businesses, Business Sectors, Public Utility Rate Payers, Local Governmental Units and the State's Economy as a Whole (Include Implementation and Compliance Costs Expected to be Incurred)  No impact is anticipated.		
15. Benefits of Implementing the Rule and Alternative(s) to Implementing the Rule  The rule is being promulgated primarily to update for non-substantive changes and to reflect the statutory provisions described above. If the rules are not changed, they will be incorrect in that they will not reflect current law or current department policy and procedures.		

**ADMINISTRATIVE RULES**  
**Fiscal Estimate & Economic Impact Analysis**

---

16. Long Range Implications of Implementing the Rule

No long range implications are anticipated.

---

17. Compare With Approaches Being Used by Federal Government

There are no similar approaches being used by Federal Government.

---

18. Compare With Approaches Being Used by Neighboring States (Illinois, Iowa, Michigan and Minnesota)

The department is not aware of a similar rule in an adjacent state.

---

19. Contact Name

Brian Wilson

---

20. Contact Phone Number

(608) 261-5313

---

This document can be made available in alternate formats to individuals with disabilities upon request

## ADMINISTRATIVE RULES Fiscal Estimate & Economic Impact Analysis

### ATTACHMENT A

---

1. Summary of Rule's Economic and Fiscal Impact on Small Businesses (Separately for each Small Business Sector, Include Implementation and Compliance Costs Expected to be Incurred)

---

2. Summary of the data sources used to measure the Rule's impact on Small Businesses

---

3. Did the agency consider the following methods to reduce the impact of the Rule on Small Businesses?

- ☐ Less Stringent Compliance or Reporting Requirements
- ☐ Less Stringent Schedules or Deadlines for Compliance or Reporting
- ☐ Consolidation or Simplification of Reporting Requirements
- ☐ Establishment of performance standards in lieu of Design or Operational Standards
- ☐ Exemption of Small Businesses from some or all requirements
- ☐ Other, describe:

---

4. Describe the methods incorporated into the Rule that will reduce its impact on Small Businesses

---

5. Describe the Rule's Enforcement Provisions

---

6. Did the Agency prepare a Cost Benefit Analysis (if Yes, attach to form)

☐ Yes    ☐ No

---

## FISCAL ESTIMATE FORM

2023 Session

☒ ORIGINAL      ☐ UPDATED  
☐ CORRECTED      ☐ SUPPLEMENTAL

LRB #

INTRODUCTION #

Admin. Rule #

## Subject

Provisions relating to the DOR 2023 JCRAR Report and 2023 Acts 12 and 19.

## Fiscal Effect

State: ☒ No State Fiscal Effect

Check columns below only if bill makes a direct appropriation or affects a sum sufficient appropriation

☐ Increase Existing Appropriation      ☐ Increase Existing Revenues  
☐ Decrease Existing Appropriation      ☐ Decrease Existing Revenues  
☐ Create New Appropriation

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

☐ Decrease CostsLocal: ☒ No Local Government Costs1. ☐ Increase Costs☐ Permissive ☐ Mandatory2. ☐ Decrease Costs☐ Permissive ☐ Mandatory3. ☐ Increase Revenues☐ Permissive ☐ Mandatory4. ☐ Decrease Revenues☐ Permissive ☐ 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:

The proposed rule repeals and/or amends obsolete provisions and statutory references in Chapters Tax 1, 2, 3, 11, and 13 per the JCRAR report submitted on March 30, 2023. There is no fiscal effect from any of these changes.

In addition, the proposed rule implements provisions of 2023 Acts 12 and 19. Any fiscal effect resulting from the Acts would have been included with the legislation when it was introduced. The proposed rule as it relates to implementing 2023 Acts 12 and 19 has no fiscal effect.

## Long-Range Fiscal Implications:

None

Agency/Prepared by:  
Wisconsin Department of Revenue  
Michael Oakleaf  
(608) 261-5173

Authorized Signature/Telephone No.  
~~Wisconsin Department of Revenue~~  
Bob Schmidt  
(608) 266-2743

Author Date Signature/Telephone No.  
~~Wisconsin Department of Revenue~~  
Bob Schmidt  
(608) 266-5773

