

FISCAL ESTIMATE FORM

2019 Session

- ORIGINAL UPDATED
- CORRECTED SUPPLEMENTAL

LRB #

INTRODUCTION #

Admin. Rule # to be assigned

Subject

This rule repeals Tax 11.26 (2) (i); **amend** Tax 11.05 (2) (gm), (4) (f), and (4) (Note 1), 11.08 (6) (Note 2), 11.13 (6) (b) 2., 11.14 (2) (b) and (16), 11.26 (2) (q) and (3) (Note 2), 11.33 (4) (a) (intro) and (a) 3. and (5) (c), 11.34 (3) (bg), 11.35 (2) (b), (5) (a) and (a) (Example), (5) (b) and (b) (Example 1) and (Example 2), (6) (a) (Example 1), (Example 2), (Example 3), and (Example 5), (6) (b) and (b) (Example 2), (7) (b) (Example), (7) (c) (Example 1) and (Example 2), (7) (d) (Example), and (8) (Note 2), 11.41 (4) (a), 11.50 (4) (a) 1. a. and (5) (title), 11.52 (7) (Note 1) and (Note 2), 11.55 (2) (a) and (4) (Note 1) and (Note 2), 11.67 (3) (b) and (3) (Note 1), 11.68 (13) (Note 1) and (Note 2), 11.72 (1) (b) 2. and (3) (Note 2), 11.83 (1) (b), 11.97 (3) (b), (c), (d), (e), (f), and (g) and (8) (Note 2); and **create** Tax 11.01 (1) (gm), 11.26 (3) (i) and (j), 11.50 (5) (a) 9., 11.52 (7) (d), 11.68 (4) (a) (title), (4) (b) (title), (4) (c) (title), (4) (d) (title), (4) (e) (title), (4) (f) (title), (4) (fm), (4) (g) (title), (4) (h) (title), and (4) (i); **relating to** sales and use tax provisions.

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 Costs

Local: No Local Government Costs

- 1. Increase Costs
 Permissive Mandatory
- 2. Decrease Costs
 Permissive Mandatory

- 3. Increase Revenues
 Permissive Mandatory
- 4. 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:

2003 Wisconsin Act 99, 2009 Wisconsin Act 2, 2013 Wisconsin Act 20, and 2015 Wisconsin Acts 55, 60, 126, 170, 251, 361, and 364 have made numerous changes to Wisconsin's sales and use tax laws. The department has created this proposed rule order to reflect these statutory changes, as well as provide needed clarification and correction.

The fiscal effect of the statutory changes is already reflected in prior general fund condition statements.

This rule order makes changes to reflect current law and current department policy. It makes no policy or other changes, therefore, there is no state or local fiscal effect.

Long-Range Fiscal Implications:

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4-12-2019

FISCAL ESTIMATE WORKSHEET

Detailed Estimate of Annual Fiscal Effect

2019 Session

- ORIGINAL UPDATED
 CORRECTED SUPPLEMENTAL

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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	\$	\$ -

NET ANNUALIZED FISCAL IMPACT

STATE

LOCAL

NET CHANGE IN COSTS

\$ 0

\$ 0

NET CHANGE IN REVENUES

\$ 0

\$ 0

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