



## Legislative Fiscal Bureau

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October 4, 2001

TO: Members  
Wisconsin Legislature

FROM: Bob Lang, Director

SUBJECT: Tax and Fee Modifications Included in 2001 Wisconsin Act 16

A number of legislators have requested information concerning tax and fee changes included in 2001 Wisconsin Act 16 (the state's 2001-03 budget act). This memorandum responds to those inquiries.

The attached table provides a brief description of each tax and fee modification contained in Act 16. The table consists of four parts: (1) tax increases and decreases; (2) fee increases and decreases; (3) measures which would enhance the collection of current taxes or fees; and (4) fees which would be determined by administrative rule. Each entry in the table includes the agency name, a summary of the modification and an estimate of the revenue change due to the tax or fee change. Items with an extensive list of changes are more fully identified in Attachments 1 and 2 to this memorandum.

In the table, GPR represents general fund revenue. Revenue to a program revenue account is signified by PR and SEG signifies revenue to a segregated fund. "Unknown" means that no estimate of the revenue impact is available at this time.

In summary, the changes included in Act 16 are estimated to result in a net increase in taxes of \$103,285,100 (\$66,848,800 in 2001-02 and \$36,436,300 in 2002-03) and a net increase in fees of \$118,793,900 (\$43,270,900 in 2001-02 and \$75,523,000 in 2002-03). In addition, measures included in the Act to enhance the collection of current taxes/fees are estimated to generate an additional \$32,571,800 (\$11,015,900 in 2001-02 and \$21,555,900 in 2002-03).

The sum of these revenue changes for the 2001-03 biennium is shown below.

#### Net Tax and Fee Changes

	<u>2001-02</u>	<u>2002-03</u>	<u>Total</u>
GPR	\$73,869,600	\$42,148,600	\$116,018,200
PR	17,636,100	30,644,800	48,280,900
SEG	<u>18,614,000</u>	<u>39,165,900</u>	<u>57,779,900</u>
TOTAL	\$110,119,700	\$111,959,300	\$222,079,000

#### Enhanced Collection Measures

	<u>2001-02</u>	<u>2002-03</u>	<u>Total</u>
GPR	\$10,900,000	\$21,400,000	\$32,300,000
PR	<u>115,900</u>	<u>155,900</u>	<u>271,800</u>
TOTAL	\$11,015,900	\$21,555,900	\$32,571,800

	2001-02	2002-03	Fund Source
<b>TAXES -- INCREASES</b>			
<b>GENERAL FUND TAXES</b>			
<p><b>Corporate Income and Franchise Tax -- Tax Treatment of Corporate Partners and Limited Liability Companies.</b> Modify current corporate income and franchise tax provisions related to the tax treatment of corporations that are partners or members of limited liability companies (LLCs) as follows:</p> <p>a. Define "doing business in this state" to include owning, directly or indirectly, a general or limited partnership interest in a partnership that does business in the state or an interest in an LLC that does business in the state, regardless of the percentage of ownership.</p> <p>b. Provide that, for state income and franchise tax purposes, a general or limited partner's share of the numerator and denominator of a partnership's apportionment factors would be included in the numerator and denominator of the general or limited partner's apportionment factors. Similarly, for an LLC treated as a partnership, a member's share of the numerator and the denominator of an LLC's apportionment factors would be included in the numerator and denominator of the member's apportionment factors.</p> <p>These provisions would first apply to tax years for partners or LLC members that begin on January 1, 2001.</p> <p>Currently, the Wisconsin tax treatment of corporate partners and LLC members depends on whether or not the partnership or LLC is an extension of the corporation's business. If the partnership or LLC is an extension of the corporation's business, the corporation is considered to be doing business in Wisconsin as a result of that ownership interest. On the other hand, if the partnership or LLC is not an extension of the corporation's business, the corporation is not subject to Wisconsin taxation if its only connection to Wisconsin is that ownership interest. These provisions would make corporate partners and members of Wisconsin partnerships and LLCs, respectively, subject to taxation if they were doing business in Wisconsin regardless of the type of interest in the entity.</p>	\$7,500,000	\$5,000,000	GPR
<p><b>Sales and Use Tax -- Tax Treatment of Certain Types of Tangible Personal Property Installed or Applied.</b> Eliminate the current exemption for installing or applying tangible personal property that becomes an addition or capital improvement to real property, effective on the first day of the second month beginning after publication.</p>	Minimal	Minimal	GPR
<p><b>Cigarette Tax.</b> Increase the cigarette tax from 59 cents per pack to 77 cents per pack, effective October 1, 2001. The fiscal effect is an estimated increase in revenues of \$60.9 million in 2001-02 and \$69.6 million in 2002-03. The first year amount includes one-time revenues from the "floor tax" on inventories.</p>	\$60,900,000	\$69,600,000	GPR
<p><b>Tobacco Products Tax.</b> Increase the tobacco products tax from 20% to 25% of the manufacturer's price, effective October 1, 2001. The fiscal effect is an estimated increase in revenues of \$2.30 million in 2001-02 and \$3.25 million in 2002-03.</p>	\$2,300,000	\$3,250,000	GPR

	2001-02	2002-03	Fund Source
<b>Public Utility Holding Companies Affiliated with Light, Heat and Power Companies.</b> Specify that management and service fees paid by a light, heat and power company (LHP) to an affiliated public utility holding company would be considered to be compensation paid by the LHP for the purpose of the payroll factor used to apportion gross revenues to the state. This provision would increase the percentage of the LHP's gross revenues allocated to Wisconsin for utility tax purposes. [The bill would also exempt from local property taxes the portion of a public utility holding company's property (other than land) used to provide such services to an LHP.] The modification to the payroll factor would first apply to license fee assessments as of May 1, 2002, which are based on gross revenues from calendar year 2001. The fiscal effect is estimated as minimal.	Minimal	Minimal	GPR
<b>SUBTOTAL -- TAXES -- INCREASES</b>	\$70,700,000	\$77,850,000	GPR

	2001-02	2002-03	Fund Source
<b>TAXES -- DECREASES</b>			
<b>GENERAL FUND TAXES</b>			
<p><b>Individual Income Tax -- Exempt Military Retirement Benefits.</b> Provide a 100% individual income tax exemption for all federal uniformed services retirement benefits, effective with tax year 2002. The provision would exempt all payments received from the U.S. military employee retirement system (including surviving spouse benefits) from taxation. In addition, the provisions would exempt all retirement benefits received by an individual from the U.S. government that relate to the individual's service with the Coast Guard, the commissioned corps of the National Oceanic and Atmospheric Administration, or the commissioned corps of the Public Health Service. Estimate reduced general fund tax revenues of \$9.0 million in 2002-03.</p>	\$0	-\$9,000,000	GPR
<p><b>Indexing Top Income Tax Bracket.</b> Modify the indexing adjustment for the top individual income tax bracket for tax year 2002 and thereafter. Provide that the top bracket would be indexed to the change in the consumer price index from 1997 (rather than from 1999), as is the case for the other brackets. It is estimated that this provision would reduce general fund tax collections by \$750,000 in 2002-03.</p>	\$0	-\$750,000	GPR
<p><b>Other State Tax Credit.</b> Expand the individual income tax credit for income taxes paid to another state to include otherwise qualified resident partners of a partnership that pays taxes to another state. This provision would first apply to tax years beginning on January 1 of the year in which the bill generally takes effect, unless the bill's general effective date is after July 31. In that case, the provision would first apply to tax years beginning January 1 of the following year. The fiscal effect of this provision is estimated as minimal.</p>	Minimal	Minimal	GPR
<p><b>Inter Vivos Trusts.</b> Modify the individual income tax treatment of an inter vivos trust (a trust created by a living person) that was made irrevocable before October 29, 1999, but was first administered in this state after October 29, 1999. Provide that such a trust would be taxable if the grantor of the trust was a resident of the state at the time the trust was made irrevocable, regardless of where the trust is administered. This provision would apply retroactively to tax years beginning on January 1, 1999. The fiscal effect is expected to be minimal.</p>	Minimal	Minimal	GPR
<p><b>Individual and Corporate Income and Franchise Taxes -- Milwaukee Development Opportunity Zone.</b> Create a Milwaukee development opportunity zone that would exist for seven years, beginning with the effective date of the bill. Any business that conducted economic activity in the zone and that, in conjunction with the Common Council of the City of Milwaukee, submitted a project plan would be eligible to claim the development zone tax credit, the development zone investment credit and a development zone capital investment credit that would be created in the bill. The maximum amount of tax credits that could be claimed by businesses in the zone would be \$4,700,000. (This provision is designed to provide assistance to Saks Fifth Avenue for the Grand Avenue Boston Store location in Milwaukee.)</p> <p><b>Development Zone Capital Investment Credit.</b> A new capital investment tax credit would only be available to a business in the Milwaukee development opportunity zone. The credit would equal 3% of the following:</p> <p>a. <i>The purchase price of depreciable, tangible personal property.</i> To be eligible for the credit, the property would have to be purchased after the claimant was certified as eligible for tax benefits and the personal property would have to have at least 50% of its use in the claimant's business at a location in the development opportunity zone. If the</p>	Unknown	Unknown	GPR

	2001-02	2002-03	Fund Source
<p>property is mobile, the base of operations for at least 50% its use would have to be in the development opportunity zone.</p> <p>b. <i>The amount expended to acquire, construct, rehabilitate, remodel, or repair real property in the development opportunity zone.</i> Expenses would be eligible for the credit if the claimant began the physical work of construction, rehabilitation, remodeling or repair, or any demolition or destruction in preparation for the physical work, after the place where the property is located was designated a development opportunity zone. Expenses could be claimed for the credit if the completed project was placed in service after the claimant was certified as eligible for tax benefits. A credit could not be claimed for expenses for preliminary activities such as planning, designing, securing financing, researching, developing specifications, or stabilizing the property to prevent deterioration.</p> <p>Credits that were not entirely used to offset income or franchise taxes in the current year could be carried forward up to 15 years to offset future tax liabilities.</p> <p><u>Development Zone Tax Credit.</u> Under current law, eligible businesses which conduct economic activity in development or enterprise development zones may claim the development zone tax credit. A business in the Milwaukee development opportunity zone would be eligible for the tax credit. The credit is based on amounts spent on environmental remediation and the number of full-time jobs created or retained.</p> <p><u>Investment Tax Credit.</u> An eligible business in the Milwaukee development opportunity zone could claim an income tax credit equal to 2.5% of the purchase price of depreciable tangible personal property or 1.75% of the purchase price of depreciable tangible personal property that was expensed under section 179 of the Internal Revenue Code (IRC). Only taxes due on income generated by or directly related to business activities in the development opportunity zone could be offset by the credit. Unused credit amounts could be carried forward to offset future tax liabilities generated by activities in the development opportunity zone. However, if the business ceased operations in the zone, unused credit amounts could not be carried forward.</p> <p><u>Tax Credits Claimed Based on the Economic Activity of Another.</u> The Department of Commerce would be authorized to certify a person that was conducting economic activity in the development opportunity zone as eligible for claiming the available tax credits based on the economic activity of another person. (This is intended to address cases where a person developed a business location for lease to another business and the lessee business created jobs but could not claim the jobs component of the development zones credit.) In order for Commerce to certify a person as eligible for credits based on the economic activity of another person, the following would have to apply:</p> <p>a. The person's (to be certified) economic activity was instrumental in enabling another person to conduct economic activity in the development opportunity zone.</p> <p>b. Commerce determines that the economic activity of the other person would not occur without the involvement of the person to be certified.</p> <p>c. The person to be certified for tax benefits would pass the tax benefits through to the other person conducting economic activity in the development opportunity zone.</p> <p>d. The other person conducting economic activity in the zone would not claim tax</p>			

	2001-02	2002-03	Fund Source
<p>benefits.</p> <p>The tax credit provisions would first apply to tax years beginning on January 1 of the year in which the bill generally takes effect, unless the bill's effective date is after July 31. In that case, the provisions would first apply to tax years beginning on January 1 of the following year.</p> <p>Currently, there is one development opportunity zone located in Kenosha.</p>			
<p><b>Beloit Development Opportunity Zone.</b> Require Commerce to designate an area in the City of Beloit as a development opportunity zone that would exist for seven years. Provide that any corporation that located and conducted economic activity in the zone would be eligible to claim the development zone tax credit and the development zone capital investment credit described above. The maximum amount of credits that could be claimed by businesses in a zone would be limited to \$4.7 million. The fiscal effect of this provision is estimated to be minimal in the 2001-03 biennium. However, it is anticipated that the \$4.7 million in tax credits would likely be claimed during the 2003-05 biennium.</p>	Minimal	Minimal	GPR
<p><b>Technology Zones Tax Credit.</b> Authorize Commerce to designate as technology zones up to nine areas in the state. [As described below, one of the nine technology zones would have to be an agricultural development zone.] Designation of an area as a technology zone would be for 10 years. Commerce could change the boundaries of a technology zone at any time that its designation is in effect. A change in boundaries would not affect the designation of the area as a technology zone or the maximum amount of tax credits that could be claimed in the technology zone.</p> <p>A business that was located in a technology zone and that was certified by Commerce would be eligible to claim a technology zones credit that would be created under the bill. The credit would equal the sum of the following:</p> <ol style="list-style-type: none"> <li>The amount of real and personal property taxes that the business paid during the tax year.</li> <li>The amount of state income and franchise taxes that the business paid during the tax year.</li> <li>The amount of state, county and special district sales and use taxes that the business paid during the tax year.</li> </ol> <p>The maximum amount of tax credits that could be claimed in a technology zone would be \$5,000,000. Credits that were not entirely used to offset income or franchise taxes in the current year could be carried forward up to 15 years to offset future tax liabilities.</p> <p>The tax credit provisions would first apply to tax years beginning on January 1 of the year in which the bill generally takes effect, unless the bill's effective date is after July 31. In that case, the provisions would first apply to tax years beginning on January 1 of the following year.</p>	Unknown	Unknown	GPR

	2001-02	2002-03	Fund Source
<p><b>Agricultural Development Zones.</b> Create an agricultural development zone program. Under the program, Commerce would be required to designate one of the nine technology zones described above as an agricultural development zone located in a rural municipality that could exist for 10 years. A rural municipality would be: (a) a city, town or village that is located in a county with a population density of less than 150 persons per square mile; or (b) a city, town or village with a population of 6,000 or less. New or expanding agricultural businesses in a zone could claim the following tax credits under the state individual and corporate income and franchise taxes: (a) a development zones capital investment credit equal to 3.0% of the purchase price of depreciable real and tangible personal property and 3% of the amount expended to acquire, construct, rehabilitate, remodel or repair real property; and (b) the development zones jobs and environmental remediation credit. Unused tax credits could be carried forward up to 15 years to offset future tax liabilities. The maximum amount of credits that could be claimed by agricultural businesses in a zone would be \$5 million and the tax credits would first apply to tax years beginning on or after January 1, 2003. The Department of Commerce would administer the program under provisions that would be used to administer the technology zones program. Since the tax credits would first apply to tax years beginning on or after January 1, 2003, there would be no fiscal effect in the current biennium. However, it is estimated that the \$5 million in authorized tax credits would be claimed beginning in the 2003-05 biennium.</p>	\$0	\$0	GPR
<p><b>Recycling Surcharge -- Noncorporate Farms.</b> Require noncorporate farms to pay the same recycling surcharge as other noncorporate businesses (sole proprietorships, partnerships, limited liability companies taxable as partnerships and S corporations). Under this provision, noncorporate farms with less than \$4,000,000 in gross receipts would be excluded from paying the surcharge. Noncorporate farms with gross receipts of more than \$4,000,000 would pay 0.2% of net business income, subject to a minimum payment of \$25 and a maximum payment of \$9,800. Under current law, noncorporate farms with gross receipts in excess of \$1,000,000 pay the \$25 minimum payment. This provision would first apply to tax years beginning on January 1, 2001. The net fiscal effect of this provision is estimated to be a minimal decrease in surcharge collections. However, some noncorporate farms could pay a higher surcharge.</p>	Minimal	Minimal	SEG
<p><b>Estate Tax.</b> Provide that: (a) for deaths occurring after September 30, 2002, and before January 1, 2008, the state estate tax would reference federal estate tax law in effect on December 30, 2000; and (b) for deaths occurring on or after January 1, 2008, the state estate tax law would reference federal law in effect at that time. Compared to the May, 2001, estimates, estate tax revenues would be reduced by \$29.0 million in 2002-03. There would be no fiscal effect in fiscal years 2003-04 through 2007-08. In 2008-09, the fiscal effect is an estimated revenue loss of \$92.0 million, and in 2009-10 and later years, the fiscal effect is an estimated revenue loss of \$120.0 million annually.</p> <p>The bill would also require DOR to submit draft legislation regarding additional modifications to the state estate tax if the federal government enacts legislation that provides revenue to the state that is intended to offset the state estate tax revenue loss due to the 2001 federal tax bill. Such legislation could not increase or decrease total state revenues when the fiscal effect of the potential federal enactment is taken into account.</p>	\$0	-\$29,000,000	GPR



	2001-02	2002-03	Fund Source
<b>Tax Rate on Wholesale Electricity Sales.</b> Reduce the tax rate on the gross revenues of light, heat and power companies and electric cooperatives resulting from wholesale electricity sales from 3.19% to 1.59%. Specify that the reduced rate would apply to gross revenues from wholesale sales for calendar years 2004 through 2009. Due to the specified dates for the reduced rate, there would be no fiscal effect during the 2001-03 biennium. However, it is estimated that for the periods during which the reduced rate would apply, the annualized effect would be a reduction in general fund tax revenues of \$9.0 million (in 2002-03 dollars).	\$0	\$0	GPR
<b>Property Tax Assessment of Telephone Companies.</b> Provide that multi-use telephone company property would be assessed for tax purposes on the basis of predominant use, rather than by both the state and the local unit of government. [Currently, such property is assessed at state and local levels; local property taxes apply to the proportion of the property used for nonoperating purposes and the state ad valorem tax is imposed on the proportion used for utility operations.] These provisions would first apply to property tax assessments as of January 1, 2003. It is estimated that the net effect of these provisions would be a reduction in general fund tax revenues, with a corresponding increase in local property tax revenues, of \$22,500 in 2002-03.	\$0	-\$22,500	GPR
<b>Sales and Use Tax--Exemption for Flags.</b> Create a sales tax exemption for the United States flag and the flag of the State of Wisconsin, effective on the first day of the second month beginning after publication of the budget act. This provision is estimated to decrease tax revenues by \$100,000 in 2001-02 and \$140,000 in 2002-03.	-\$100,000	-\$140,000	GPR
<b>Sales and Use Tax -- Exemption for Green Bay Packers Seat Licenses.</b> Eliminate the December 31, 2003, scheduled termination of the sales tax exemption on gross receipts from the sale or use of a one-time seat license for Green Bay Packers football games. Because of the effective date of the change, this provision would not impact revenues in the 2001-03 biennium. After the change takes effect, the fiscal effect is expected to be minimal.	\$0	\$0	GPR
<b>AGRICULTURE, TRADE AND CONSUMER PROTECTION</b>			
<b>Repeal Mink Farm Tax and Research.</b> Repeal the annual occupational tax of \$25 for each domestic mink farm.	-\$1,200	-\$1,200	PR
<b>TRANSPORTATION</b>			
<b>Tax Exemption for Air Carriers with Hub Terminal Facilities.</b> Provide an exemption from Chapter 70 property taxes and Chapter 76 state ad valorem taxes for airline property owned by air carriers who operate a hub facility in Wisconsin, if the property is used in the operation of the air carrier company, effective with property assessed as of January 1, 2001.	-\$3,750,000	-\$2,500,000	SEG
<b>SUBTOTAL -- TAXES -- DECREASES</b>	-\$100,000 -1,200 -3,750,000	-\$38,912,500 -1,200 -2,500,000	GPR PR SEG

	2001-02	2002-03	Fund Source
<b>FEES -- INCREASES</b>			
<b>ADMINISTRATION</b>			
<b>County Document Recording Fees.</b> Delete the current law provision that on September 1, 2003, the fee for recording the first page of a document with a county register of deeds is reduced from \$10 to \$8. Retain the requirement that \$2 of the total fee collected for recording the first page of a document continue to be remitted to the state. Based on 1999-00 land records fee collections, retention of this fee would generate \$2,621,800 annually in payments to the state. This modification would not impact fee collections until the 2003-05 biennium, however.	None in this biennium	None in this biennium	PR
<b>Municipal Boundary Review.</b> Authorize DOA to set and collect a fee for municipal boundary review approvals. Require the payment of the fee before DOA can proceed with the review.	\$148,800	\$148,000	PR
<b>Procurement Services Assessments.</b> Authorize DOA to assess a fee to any agency or municipality to which it provides procurement services for the costs of those services. The amounts indicated represent the total expenditure authority authorized under the bill that would be funded from the new procurement assessments. It is not known how much of the assessment would be paid by state agencies and how much would be paid by municipalities receiving procurement services from DOA.	\$671,500 See text	\$3,308,500 See text	PR
<b>Fee for Vendors to Provide Product and Service Information.</b> Authorize DOA to establish fees or prescribe fees through a competitive process to permit prospective vendors to provide product or service information through the state's existing procurement information subscription service. Any fees collected would be deposited to the existing segregated VendorNet Fund.	Unknown	Unknown	SEG
<b>ADMINISTRATION -- OFFICE OF JUSTICE ASSISTANCE</b>			
<b>Penalty Assessment Surcharge.</b> Increase the penalty assessment surcharge from 23% to 24% of a total fine or forfeiture, to first take effect and apply to violations occurring on the effective date of the bill. Further, provide that the penalty assessment revenues be distributed with thirteen twenty-fourths of revenues collected deposited to OJA and eleven twenty-fourths deposited to the Department of Justice's law enforcement training fund.	\$775,800	\$775,800	PR
<b>AGRICULTURE, TRADE AND CONSUMER PROTECTION</b>			
<b>Consumer Protection Assessment.</b> Increase, from 15% to 25%, a surcharge on all fines and forfeitures for weights and measures and marketing and trade practices violations.	\$100,000	\$100,000	PR
<b>Fish Health Certificate Training.</b> Authorize DATCP to charge a fee to cover the cost of training for issuers of fish health certificates.	\$45,000	\$45,000	PR
<b>Create an Agricultural Producer Security Program.</b> Restructure license fees and create assessments for grain dealers, grain warehouse keepers, vegetable contractors and milk contractors to convert security requirements to insurance pool participation.	\$1,461,700	\$1,787,600	SEG
<b>Telephone Solicitation Regulation.</b> Require DATCP to promulgate rules to set fees to cover the costs of establishing and maintaining a telephone nonsolicitation directory. Fees would be paid through a telephone solicitor registration system	\$0	\$230,900	PR

	2001-02	2002-03	Fund Source
<p><b>CIRCUIT COURTS</b></p> <p><b>Court Reporter Transcript Fees.</b> Increase transcript fees charged parties, excluding the state or any political subdivision, requesting a transcript, from \$1.75 per 25-line page for the original and 60¢ per 25-line page for each copy to \$2.25 and 50¢ respectively. Further, provide that for expedited transcripts, an additional fee of 75¢ per 25-line page for the original and 25¢ per 25-line page for each copy shall be charged to the party requesting the transcript. Define "expedited transcripts" as those transcripts that are requested by a party to be prepared within seven days but are not required to be prepared within seven days by Supreme Court rule or by statute.</p>	Unknown	Unknown	Retained by court reporters
<p><b>Probate, Guardianship and Conservatorship Fees.</b> Increase the fees for filing a petition for the estate of a deceased, for guardianship of the estate and for an application for conservatorship, from \$10 to \$20 if the value of the property subject to administration, less encumbrances, liens or charges is \$10,000 or less and, if more than \$10,000, from 0.01% to 0.02% of the value of the property subject to administration, less encumbrances, liens or charges. Specify that two-thirds of the revenue from probate fees would be paid to the state treasurer on a quarterly basis to be deposited into the general fund. The remaining revenue would be retained by the county. Currently, the funding split between counties and the state is 50% each. These changes would first apply to petitions filed on the effective date of the bill.</p>	\$2,898,000	\$2,916,000	GPR
<p><b>COMMERCE</b></p> <p><b>International Liaison Funding.</b> Provide \$49,200 PR in 2001-02 and \$57,300 PR in 2002-03 to fund an international liaison position in the Division of International and Export Services. The Department could assess state agencies on a premium basis for costs incurred for liaison services but an agency must request and agree to pay for the services before Commerce could charge the agency.</p>	\$49,200	\$57,300	PR
<p><b>CORRECTIONS</b></p> <p><b>Medical and Dental Services Copayment.</b> Delete the criteria that an inmate in a state prison or a resident of a secured juvenile correctional facility must earn a wage during their residency in order to be charged a medical and dental copayment of not less than \$2.50 for each request by the inmate or resident for medical or dental services. Currently, only inmates earning a wage are charged the medical and dental copay.</p>	Unknown	Unknown	PR
<p><b>ELECTIONS BOARD</b></p> <p><b>Election Recount Fee.</b> Provide that if the difference between the votes cast for the leading candidate and those cast for a petitioner who requests a recount or the difference between the affirmative and negative votes cast upon any referendum question is more than 2% if more than 1,000 votes are cast, the petitioner must pay a fee equal to the actual cost of performing the recount in each ward for which the petition requests a recount, or in each municipality for which the petition requests a recount where no ward exists. Under current law, a \$5 fee for a recount in each ward, or in each municipality where there is no ward, applies to all petitions where the difference between votes is at least 10 if 1,000 or less votes are cast or at least 0.5% if more than 1,000 votes are cast.</p>	Unknown	Unknown	Retained by counties

	2001-02	2002-03	Fund Source
<b>ELECTRONIC GOVERNMENT</b>			
<b>Electronic Government Service Costs.</b> Allow the head of the new Department of Electronic Government (the chief investment officer) to enter into and enforce an agreement with any agency, any authority, any unit of the federal government, any local unit of government, or any entity in the private sector to provide services the Department is authorized to provide at a cost specified in the agreement.	Unknown	Unknown	PR
<b>Electronic Government Access to Information or Business Transaction.</b> Authorize the head of the new Department of Electronic Government (the chief investment officer) to charge any agency, authority, local governmental unit, or entity in the private sector for costs of any services provided to these entities for developing or operating and maintaining any system or device facilitating internet or telephone access to information about programs of those entities or permitting the transaction of business with those entities.	Unknown	Unknown	PR
<b>HEALTH AND FAMILY SERVICES</b>			
<b>Assessment for Repeat Offenders.</b> Authorize DHFS, after providing reasonable notice and an opportunity for a hearing, to charge an assessment to a medical assistance (MA) provider that repeatedly has been subject to payment recoveries because of the provider's failure to follow identical or similar billing procedures or to follow other identical or similar program requirements. Revenue from these assessments would be credited to a new PR appropriation and would be used to partially support DHFS costs of auditing and investigating MA providers.	Unknown	Unknown	PR
<b>Vital Record Fees.</b> Modify fees for vital records as follows: (a) increase the fee for each additional certified copy of a vital record from \$2 to \$3; (b) create a \$3 fee for each additional uncertified copy of a vital record; (c) create a \$10 fee for expedited service in issuing a public record; (d) authorize the state and local registrars to collect a \$10 fee for changing the name on an original birth certificate under a court order and a \$20 fee for any new vital records registered as a result of a court order; (e) increase from \$10 to \$20 the fee for changing a birth certificate resulting from a rescission of statement acknowledging paternity; and (f) authorize the state registrar to charge a reasonable fee for providing searches of vital records and for providing copies of vital records to state agencies for program use.	\$89,300	\$123,000	PR
<b>Environmental Regulation and Licensing Fees.</b> Authorize DHFS to establish, by rule: (a) fees for preinspections and reinspections and fees for operating without a license for recreational facilities; (b) reinspection fees, fees for operating without a permit, and fees for comparable compliance or variance requests that would be paid by persons who conduct, maintain, manage or operate a hotel, restaurant, temporary restaurant, tourist rooming house, vending machine commissary or vending machine; and (c) fees for pre-permit review of restaurant plans. In addition, require persons who operate bed and breakfasts to obtain an annual, rather than a biennial permit. (DHFS indicates that the current \$106 fee would be reduced by one-half so that, on a biennial basis, there would be no change in the permit fees operators pay.)	\$0	\$250,000	PR
<b>Inpatient Competency Examinations -- Charging Counties for Excessive Stays.</b> Authorize the state Mental Health Institutes (MHIs) to charge counties the normal daily rate for defendants who are sent to the MHIs when the county does not return the defendant to jail within a reasonable time after completing an inpatient competency examination.	Unknown	Unknown	PR

	2001-02	2002-03	Fund Source
<b>INSURANCE</b>			
<b>Treatment of Certain Revenues.</b> Specify that 90% of the revenue OCI collects to pay for: (a) expenses involved in all types of conversions of insurance companies; and (b) reasonable costs incurred by OCI in employing experts to assist with industry examinations or reviews be deposited to the general fund as GPR-earned revenues. Under current practice, OCI deposits 90% of the revenue from expert fees and 100% of the revenue it assesses to cover the cost of conversions of domestic mutuals into stock corporations to the PR general program operations appropriation. Consequently, the bill would require OCI to charge approximately 111.1% of its expenses relating to these conversions, of which 90% would be deposited to the agency's PR general program operations appropriation to fund 100% of the agency's expenses relating to the conversion.	Unknown	Unknown	GPR
<b>NATURAL RESOURCES</b>			
<b>Expedited Recreational Vehicle Registration.</b> Establish a \$3 fee for expedited registration service under which a person is able to renew ATV, boat, and snowmobile registration certificates in person with only one appearance at the site where certificates are renewed. No estimate of revenue is provided.	Unknown	Unknown	SEG
<b>Snowmobile Registration Fee.</b> Increase the fees for snowmobile registrations by 50% and for nonresident trail stickers by \$5 (to \$18).	\$1,243,300	\$1,502,600	SEG
<b>State Park Admissions Fee Increase.</b> Increase certain park vehicle admissions fees beginning on January 1, 2002, as shown in Attachment 2.	\$207,500	\$428,400	SEG
<b>Increase Forestry Per-Seedling Surcharge.</b> Increase the surcharge on the sale of state-produced nursery stock from 1¢ to 2¢ in 2001-02 and to 3¢ per seedling in 2002-03.	\$425,000	\$637,400	SEG
<b>Storm Water Discharge Permits and Enforcement.</b> Expand the number of municipal separate storm sewer systems required to obtain permit coverage for storm water discharge. Permit fees continue to be set by DNR administrative rule.	\$0	\$498,600	PR
<b>Air Management -- Air Emissions Fees.</b> Require that the annual air emissions fee paid to DNR be based on actual emissions of pollutants in the preceding year, instead of currently basing fees on emissions in the preceding five years. The formula change is estimated to result in no net revenue change from current law. Individual air emitters may be assessed higher or lower annual payments depending on their emissions history.	Unknown	Unknown	PR
<b>Vehicle Environmental Impact Fee.</b> Recreate the \$6 per vehicle environmental impact fee beginning on July 1, 2001 and sunset the fee on December 31, 2003. Increase the fee by \$3 per vehicle to \$9 effective on the first day of the second month after the effective date of the bill. Under prior law, this fee would have sunset on June 30, 2001. The fee is deposited in the environmental fund.	\$12,100,000	\$13,500,000	SEG
<b>Dry Cleaner Environmental Response Fees.</b> Apply the 75¢ per gallon fee to apply to any dry cleaning product other than perchloroethylene sold to a dry cleaning facility instead of currently assessing the fee against a hydrocarbon based dry cleaning solvent. Maintain the current \$5 per gallon of perchloroethylene sold. The formula change is estimated to result in no revenue change from current law.	Unknown	Unknown	SEG

	2001-02	2002-03	Fund Source
<b>Recycling Tipping Fee.</b> Increase the existing state recycling tipping fee assessed on waste that is not high-volume industrial waste from 30¢ per ton by \$2.70 to \$3 per ton, effective with waste landfilled on or after January 1, 2002. The fees are deposited in the segregated recycling fund.	\$4,675,000	\$18,700,000	SEG
<b>PUBLIC SERVICE COMMISSION</b>			
<b>Elimination of the Assessment Cap on Commission Expenses Related to Its Review of Wholesale Merchant Plant Construction.</b> Modify the current statutory limit on the annual amount of direct and remainder assessments the Commission may levy against any public utility, power district or sewage system for the costs of regulation (4/5 of 1% of gross operating revenues from intrastate operations) by exempting from this limit any Commission direct assessments relating to its review of construction requests for wholesale merchant plants.	Unknown	Unknown	PR
<b>REGULATION AND LICENSING</b>			
<b>Revised Initial and Renewal Credential Fees.</b> Increase from \$44 to \$53 the initial credential fee payable by first-time applicants for professional licensure by the agency. Increase from \$44 to \$53 the basic nonvariable component of the biennial credential renewal fee. Revise the variable portion of these fees based upon the proportionate share of enforcement costs attributable to each regulated profession. Of the 96 different credential fees, there would be increases to 88 of them.	\$400,200 \$1,800,500	\$323,800 \$1,148,000	GPR PR
<b>Educational Dentist License.</b> Establish a new educational dentist license for visiting faculty members at the Marquette University School of Dentistry and establish a \$53 initial credential fee. It is unknown the number of individuals affected.	Unknown Unknown	Unknown Unknown	GPR PR
<b>SUPREME COURT</b>			
<b>Court Commissioner Training Fee.</b> Create a program revenue court commissioner training appropriation to provide training programs for circuit court commissioners, with revenue to be generated from fees charged to cover the costs of the training programs. In its budget request, the Court estimated that fees of \$500 per year per full-time court commissioner and \$250 per year per part-time court commissioner would generate \$63,000 in program revenue annually.	See text	See text	PR
<b>TRANSPORTATION</b>			
<b>Driver's License and Vehicle Registration Abstract Fees.</b> Increase the fee for driver record abstracts from \$3 to \$5 for records requested in person or by mail and from \$4 to \$6 for records requested by telephone. Increase the fee for each driver record or accident record contained on a computer tape or electronic media from \$3 to \$5 and increase the fee for each driver record notification under the employer notification program from \$3 to \$5. Specify that these increases would become effective on the first day of the sixth month beginning after the effective date of the bill. The revenue increase shown for this item includes a planned increase in the fee for vehicle registration abstracts, which is established by administrative rule.	\$2,283,200	\$4,600,200	SEG

	2001-02	2002-03	Fund Source
<b>Special License Plate Issuance Fees.</b> Increase special license plate issuance and reissuance fees to provide a uniform fee of \$15 for most special license plates, as follows: (a) from \$0 to \$15 for endangered resources and Somalia War veterans plates; (b) from \$5 to \$15 for vehicle collector plates; and (c) from \$10 to \$15 for military group, National Guard, amateur radio and fire fighter/EMT/rescue squad plates and for a second or subsequent set of prisoner of war plates. Specify that these fee increases would take effect on the first day of the seventh month beginning after the effective date of the bill.	\$19,600	\$561,000	SEG
<b>Fees for State Patrol Services.</b> Permit DOT to charge a public entity a fee for security and traffic enforcement services provided by the State Patrol at a public event organized by the public entity for which an admission fee is charged. Allow DOT to charge a person a fee for security and traffic enforcement services provided by the State Patrol during that person's installation, inspection, removal, relocation or repair of a utility facility located along a highway if that person requests such services in writing.	\$87,600	\$87,600	PR
<b>UNIVERSITY OF WISCONSIN SYSTEM</b>			
<b>General and Campus Specific Tuition Increases.</b> Increase tuition to reflect cost increases related to the following items: (a) UW-Madison initiative; (b) UW-Milwaukee Idea initiative; (c) information technology and biotechnology courses; (d) Chippewa Valley initiative; (e) UW-Whitewater technology courses; (f) UW-Platteville/Fox Valley engineering education; (g) UW-Green Bay learning experience initiative; (h) UW-River Falls high tech courses; (i) UW-LaCrosse technology courses; (j) UW-Oshkosh courses for nontraditional students and high tech courses; (k) UW-Parkside molecular biology and bio-informatics program; (L) UW-Stevens Point Central Wisconsin idea; (m) UW-Superior transportation logistics; (n) UW-Colleges technology courses; and (o) increase nonresident tuition by 5.0% in each year of the biennium. These figures do not include pay plan adjustments for UW faculty and staff which will be determined by the Joint Committee on Employment Relations under the state compensation plan. However, it is estimated that for each annual 1% increase in UW compensation, tuition would increase by 0.7%, if these increases were supported with the usual GPR/PR split, while each 1% increase in compensation that is funded entirely with tuition revenues would result in a 1.7% increase in tuition.	\$13,007,500	\$22,216,500	PR
<b>WORKFORCE DEVELOPMENT</b>			
<b>Governor's Work-Based Learning Board--Publications and Seminars.</b> Authorize the Governor's Work-Based Learning Board to provide publications and seminars related to the employment and education programs administered by the Board and to establish a schedule of fees for the publications and seminars. The fees could not exceed the costs incurred by the Board in providing the publications and seminars. Fee collections are estimated at \$3,000 annually.	\$3,000	\$3,000	PR
<b>Centralized Receipt &amp; Disbursement (CR&amp;D) Fee.</b> Increase the annual CR&D fee from \$25 to \$35, beginning on January 1, 2002. This is the fee charged by DWD to child support obligors to help pay for the costs of operating the child support receipt and disbursement system.	\$1,491,000	\$1,988,000	PR
<b>SUBTOTAL -- FEES -- INCREASES</b>	\$3,298,200 18,269,200 22,415,300	\$3,239,800 30,980,200 41,717,200	GPR PR SEG

	2001-02	2002-03	Fund Source
<b>FEES -- DECREASES</b>			
<b>COMMERCE</b>			
<b>Titling of Manufactured Homes.</b> Exempt an owner of a manufactured home from having to obtain a title and from having to pay title fees if the owner intends upon acquiring the manufactured home, to permanently affix the manufactured home to land that the owner of the manufactured home owns. Manufactured home title fees are currently deposited in the segregated environmental fund and segregated transportation fund. Commerce indicates that this provision would have no revenue effect since it conforms the law to reflect their current practice.	\$0	\$0	SEG
<b>HEALTH AND FAMILY SERVICES</b>			
<b>Adult Day Care Certification Fee.</b> Reduce the certification fee for adult day care facilities so that the biennial fee would be \$100, rather than \$89 plus \$17.80 multiplied by the number of clients that the adult day care center is certified to serve, as provided under current law.	-\$26,600	-\$26,600	PR
<b>NATURAL RESOURCES</b>			
<b>Hunter Safety Education Courses.</b> Eliminate the student fee requirement for bow and gun hunter education safety courses. Eliminating the fee for these courses would generate a loss of revenue to the fish and wildlife account of approximately \$51,300 annually.	-\$51,300	-\$51,300	SEG
<b>Reduce Nonresident Sport License Fee.</b> Reduce the nonresident sport hunting and fishing license fee by \$10 to \$240. No estimate of revenue is provided, 220 nonresident sports licenses were sold in 1999-00.	Unknown	Unknown	SEG
<b>PUBLIC SERVICE COMMISSION</b>			
<b>Capping Universal Service Fund Contributions.</b> Limit the collection of more than \$5,000,000 beginning in 2003-04 and \$6,000,000 beginning in 2004-05 and thereafter through assessments of telecommunications providers for the provision of universal telecommunications services through the Commission's universal service fund appropriation. The current annual assessment is \$6,900,000.	\$0	\$0	SEG
<b>REGULATION AND LICENSING</b>			
<b>Revised Credential Renewal Fees.</b> Increase from \$44 to \$53 the basic nonvariable component of the biennial credential renewal fee. Revise the variable portion of these fees based upon the proportionate share of enforcement costs attributable to each regulated profession. Of the 96 different credential fees, there would be decreases to 6 of them.	-\$28,600 -\$257,200	-\$28,700 -\$257,900	GPR PR
<b>Public Accountant Licensure.</b> Repeal the licensing of public accountants and delete the \$53 initial license and \$53 renewal license fee. There are currently no licensed public accountants in the state.	\$0 \$0	\$0 \$0	GPR PR



	2001-02	2002-03	Fund Source
<b>REVENUE</b>			
<b>Local Exposition Tax Administrative Fee.</b> Provide that the amount of local exposition district taxes that the Department retains for administrative purposes that is unencumbered at the end of the fiscal year and that exceeds 10% of the amount expended during the fiscal year be distributed to the local exposition district. It is estimated that the amounts distributed back to the district would be \$348,100 in 2001-02 and \$49,700 in 2002-03.	-\$348,100	-\$49,700	PR
<b>SUBTOTAL -- FEES -- DECREASES</b>	-\$28,600 -\$631,900 -\$51,300	-\$28,700 -\$334,200 -\$51,300	GPR PR SEG
<b>ENHANCED COLLECTION MEASURES -- TAXES</b>			
<b>REVENUE</b>			
<b>Computer System Support Costs.</b> Provide \$309,600 GPR in 2001-02 and \$1,475,400 GPR in 2002-03 for Info-Tech charges related to operating the integrated tax system (ITS). The integrated tax system involves the use of technology to develop and implement a comprehensive modernization, upgrade and reorganization of DOR's tax administration personnel, activities, processes and systems into functional components. The Department is currently implementing components of the system. It is anticipated that the ITS will improve taxpayer services, the efficiency of tax collection activities and financial controls. The administration estimates that the new components of the ITS that are expected to be implemented during the 2001-03 biennium will increase general fund tax collections by \$10,900,000 in 2001-02 and \$21,400,000 in 2002-03.	\$10,900,000	\$21,400,000	GPR
<b>Reciprocal State Tax Refund Offset Agreements.</b> Authorize DOR to enter into reciprocal agreements with other states to offset against Wisconsin tax refunds amounts owed other states for taxes if the other states agree to offset against their state tax refunds amounts owed Wisconsin for taxes. Under current law, the Department is authorized to offset against state tax refunds and credits amounts owed for state taxes, debts to state agencies, delinquent child and spousal support and maintenance payments, and municipal and county fines, fees and forfeitures. Under the bill, the agreements with other states would have to provide that the current offsets would take precedence over the offsets for other states' taxes.	Unknown	Unknown	GPR
<b>Streamlined Sales Tax Agreement.</b> Create the uniform sales and use tax administration act and authorize DOR to enter into an agreement with other states to simplify and modernize sales and use tax administration. Prohibit DOR from entering into an agreement if the agreement does not include certain specified provisions. The streamlined sales tax project is intended to establish more uniform sales tax systems among states in order to ease the administrative burden for multi-state retailers. A primary objective of the project is to encourage retailers that do not have nexus with participating states to voluntarily collect and remit sales and use taxes on remote sales. The budget provisions would not have the effect of committing Wisconsin to any changes negotiated as efforts to arrive at a finalized streamlined sales tax agreement proceed. Any changes agreed to by the participating states (such as modifications to the definitions of taxable and nontaxable goods and services) would have to be approved by the Legislature through separate conforming legislation. No fiscal effect is estimated in the 2001-03 biennium.	\$0	\$0	GPR
<b>SUBTOTAL -- ENHANCED COLLECTION MEASURES -- TAXES</b>	\$10,900,000	\$21,400,000	GPR

## ENHANCED COLLECTION MEASURES -- FEES

ENHANCED COLLECTION MEASURES -- FEES			
<b>WORKFORCE DEVELOPMENT</b>			
<b>Income Assignments for Delinquent CR&amp;D Fees.</b> Modify a provision of 1999 Wisconsin Act 9, which specified that income assignments for delinquent CR&D fees remain in effect even if the individual's current obligation to pay the fee has terminated. Under Act 9, this provision applied only to CR&D fees that were ordered on or after January 1, 2000. The bill would change the initial applicability date so that income withholding could be used for CR&D arrearages arising from fees that were ordered prior to that date.	\$115,900	\$155,900	PR
<b>Imposition of CR&amp;D Fee.</b> Impose the CR&D fee for years in which a support arrearage is due. Currently, the fee is imposed only for each year in which support payments are ordered. The administration indicates that there would be a slight decline in fee revenues if this provision were not adopted.	Minimal	Minimal	PR
<b>Withholding CR&amp;D Fees from State Tax Credits and Refunds.</b> Require DOR to withhold delinquent CR&D fee payments from any state tax refund or credit amounts owed. Currently, unpaid support can be withheld from tax refunds or credits.	Minimal	Minimal	PR
<b>Withholding CR&amp;D Fees from Vendor Payments and Other Payments.</b> Require DOA to withhold delinquent CR&D fee payments from vendor payments or certain other payments from the state. Currently, unpaid support can be withheld from such payments.	Minimal	Minimal	PR
<b>Income Withholding for CR&amp;D Fee.</b> Specify that each order for or obligation to pay the annual CR&D fee would be subject to income withholding. This currently applies only to orders for the fee, as opposed to other obligations to pay.	Minimal	Minimal	PR
<b>SUBTOTAL -- ENHANCED COLLECTION MEASURES -- FEES</b>	<b>\$115,900</b>	<b>\$155,900</b>	<b>PR</b>
FEES DETERMINED BY RULE			
<b>AGRICULTURE, TRADE AND CONSUMER PROTECTION</b>			
<b>Pet Regulation Fees.</b> Require DATCP to promulgate rules specifying fees for biennial pet dealer, pet breeder, animal shelter and kennel licenses.	Unknown	Unknown	PR
<b>FINANCIAL INSTITUTIONS</b>			
<b>Establish Certain Business Association Fees by Rule.</b> Require DFI to establish by rule certain fees related to business associations that are currently specified in statute. The Department indicates that some of these fees will likely be increased during the 2001-03 biennium, but additional funding from the fees has not been included in the budget.	Unknown	Unknown	PR
<b>Registration Fee Paid by Persons Who Make or Solicit Consumer Credit Transactions.</b> Require the Secretary of DFI to establish the registration fee by administrative rule. Currently, the Secretary determines the fee but no rule is required. Repeal the current registration fee limits, which are \$25 at minimum and the lesser of \$1,500 or 0.005% of the average monthly outstanding balance at maximum.	Unknown	Unknown	PR
<b>NATURAL RESOURCES</b>			
<b>Invasive Plants Management.</b> Authorize DNR to issue aquatic plant management permits, and to set fees by administrative rule. No estimate of revenue is provided.	Unknown	Unknown	SEG

# ATTACHMENT 1

## Prior and New Professional License Renewal Fees

Credential Type	Renewal Fee			Credential Type	Renewal Fee		
	Prior	New	Change		Prior	New	Change
Accountant, Certified Public	\$52	\$59	\$7	Hydrologist, Professional	\$44	\$53	\$9
Accounting Corporation or Partnership	47	56	9	Hydrology Firm/Corporation	44	53	9
Acupuncturist	78	70	-8	Interior Designer	47	56	9
Aesthetician	58	87	29	Landscape Architect	51	56	5
Aesthetics Establishment	47	70	23	Land Surveyor	75	77	2
Aesthetics Instructor	47	70	23	Manicuring Establishment	44	53	9
Aesthetics School	115	115	0	Manicuring Instructor	44	53	9
Aesthetics Specialty School	44	53	9	Manicuring School	118	118	0
Appraiser, Certified General Real Estate	108	162	54	Manicuring Specialty School	44	53	9
				Manicurist	131	133	2
Appraiser, Certified Residential Real Estate	114	167	53				
Appraiser, Licensed Real Estate	134	185	51	Marriage and Family Therapist	82	84	2
Architect	49	60	11	Massage Therapist or Body Worker	44	53	9
Architectural/Engineering Corporation	47	70	23	Music Therapist	44	53	9
Art Therapist, Registered	44	53	9	Nurse, Advanced Practice Prescriber	69	73	4
Athletic Trainer	44	53	9	Nurse, Licensed Practical	54	69	15
Auction Company	47	56	9	Nurse, Registered	52	66	14
Auctioneer	135	174	39	Nurse-Midwife	47	70	23
Audiologist	100	106	6	Nursing Home Administrator	111	120	9
Barber or Cosmetologist	55	63	8	Occupational Therapist	49	59	10
				Occupational Therapy Assistant	48	62	14
Barbering or Cosmetology Establishment	47	56	9				
Barbering or Cosmetology Instructor	91	91	0	Optometrist	61	65	4
Barbering or Cosmetology Manager	68	71	3	Pharmacist	73	97	24
Barbering or Cosmetology School	138	138	0	Pharmacy	47	56	9
Cemetery Authority	343	343	0	Physical Therapist	51	62	11
Cemetery Preneed Seller	61	61	0	Physician	122	106	-16
Cemetery Salesperson	90	90	0	Physician Assistant	59	72	13
Chiropractor	139	168	29	Podiatrist	140	150	10
Counselor, Professional	63	76	13	Private Detective	89	101	12
Dance Therapist, Registered	44	53	9	Private Detective Agency*	47	53	6
				Private Security Person	49	53	4
Dental Hygienist	48	57	9				
Dentist	105	131	26	Psychologist	105	157	52
Designer of Engineering Systems	52	58	6	Real Estate Broker	109	128	19
Dietitian	47	56	9	Real Estate Business	57	56	-1
Drug Distributor	47	70	23	Real Estate Salesperson	79	83	4
Drug Manufacturer	47	70	23	Respiratory Care Practitioner	50	65	15
Electrologist	65	76	11	School Psychologist, Private Practice	69	103	34
Electrology Establishment	47	56	9	Social Worker	54	63	9
Electrology Instructor	86	86	0	Social Worker, Advanced Practice	53	70	17
Electrology School	71	71	0	Social Worker, Independent	55	58	3
				Social Worker, Independent Clinical	69	73	4
Electrology Specialty School	44	53	9				
Engineer, Professional	49	58	9	Soil Scientist	44	53	9
Fund-Raiser, Professional	91	93	2	Soil Science Firm	44	53	9
Fund-Raising Counsel	44	53	9	Speech-Language Pathologist	53	63	10
Funeral Director	140	135	-5	Time-Share Salesperson	103	119	16
Funeral Establishment	47	56	9	Veterinarian	95	105	10
Geologist, Professional	48	59	11	Veterinary Technician	48	58	10
Geology Firm/Corporation	44	53	9				
Hearing Instrument Specialist	100	106	6				
Home Inspector	44	53	9				

## ATTACHMENT 2

### State Park Admissions Fee Increase

	<u>Prior Fee</u>	<u>New Fee</u>
Resident Annual	\$18	\$20
Additional Annual*	9	10
Senior Citizen Annual	9	10
Nonresident Annual	25	30
Additional Nonresident Annual*	12.50	15
Nonresident Daily	7	10

\*Issued to an individual for a second vehicle if a full-price annual sticker has already been purchased.