

Legislative Fiscal Bureau

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Joint Committee on Finance

Paper #530

Hunting and Fishing License Fees (DNR -- Fish, Wildlife, and Recreation)

[LFB 2003-05 Budget Summary: Page 321, #1]	

CURRENT LAW

The primary source of revenue to the fish and wildlife account is the fees charged for hunting, fishing and special licenses and stamps. There are a wide variety of licenses authorizing residents and nonresidents to hunt and fish. Hunting and fishing licenses vary according to the type of species that may be pursued, the method of pursuit, the number of people for whom the license is valid and the time period for which the license is valid. To hunt or fish certain species (such as turkey or trout), a stamp must also be purchased in addition to the license.

GOVERNOR

Increase the fees for most hunting and fishing licenses, as shown in the attachment. The administration estimates that the bill would generate additional fish and wildlife account revenues of approximately \$6,165,500 in 2003-04 and \$15,792,100 in 2004-05. While the bill would increase the fees upon enactment, the revenue estimates are based on an April 1, 2004, implementation.

DISCUSSION POINTS

- 1. A general hunting and fishing license fee increase was last enacted in 1997 Act 1, effective April, 1997. The Governor proposed a general fish and wildlife fee increase in the 1999-01 biennial budget. However, this fee increase was not approved by the Legislature during its budget deliberations. Instead, an annual transfer of \$2.5 million in tribal gaming revenues to the fish and wildlife account was provided.
 - 2. The following table shows the fees charged by Wisconsin and its four neighboring

states for resident and non-resident annual fishing, deer hunting, and small game hunting licenses. Also shown are the fees proposed for Wisconsin licenses in the budget bill (other states may also be considering fee increases). While each state sells a number of other hunting and fishing privileges not shown in the table, comparisons across states are often difficult because the species that may be pursued under the license, the number of people for whom the license is valid, and the time period for which the license is valid may differ. The table also identifies the two neighboring states that have a habitat stamp requirement. It should also be noted that while these states have indicated that they may be considering fee increases as well under their budget proposals, it is too early in the budget process to determine what the impact of those decisions will be on hunting and fishing license costs in other states.

TABLE 1
Hunting and Fishing License Prices

					Wisconsin	Wisconsin
	<u>Illinois</u>	<u>Iowa</u>	Michigan	Minnesota	Current Law	Budget Bill
Resident						
Deer	\$15.00*	\$26.00*	\$14.00	\$26.00	\$20.00	\$32.00
Small Game	7.50	17.50	14.00	17.00	14.00	20.00
Annual Fishing	13.00	11.00	14.00	18.00	14.00	20.00
Nonresident						
Deer	\$200.00	\$220.50	\$129.00	\$126.00	\$135.00	\$160.00
Small Game	50.75	80.50	65.00	78.00	75.00	80.00
Annual Fishing	24.50	36.00	30.00	35.00	34.00	40.00
Habitat Stamp/Fee	\$5.50	\$8.50	N.A.	N.A.	N.A.	N.A.

^{*}Must also purchase a general hunting license to hunt deer.

- 3. Under the bill, the changes in the hunting and fishing license fees would become effective upon enactment of the bill. The DNR license year, however, begins April 1. If the fees changed on the effective date of the bill, it would create the possibility that different fees could be charged for the same license privileges, depending on when a person makes his or her purchase. In addition, the change would also be problematic for the Department to implement on a relatively quick timetable. Further, the administration's revenue estimates assume an April 1, 2004, effective date, even though that effective date is not included in the bill.
- 4. The following table provides a condition statement for the fish and wildlife account under current law, which assumes current license fees and adjusted base expenditures through the 2003-05 biennium. The account would be expected to have a deficit of almost \$29 million under current law on June 30, 2005.

TABLE 2

Estimated Fish and Wildlife Account Condition – Current Law (in Millions)

	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>
Opening Balance	\$26.37	\$1.33	-\$13.38
Revenue	\$61.39	\$60.75	\$61.44
Total Available	\$87.76	\$62.08	\$48.06
Total Expenditures	\$76.66	\$73.33	\$73.90
Encumbrances/Continuing Balance*	\$9.77	\$2.13	\$3.11
Closing Balance	\$1.33	-\$13.38	-\$28.95

^{*}Includes amounts encumbered in 2001-02, as well as continuing balances from assigned segregated revenue appropriations (such as wildlife damage and trout, waterfowl, or wild turkey stamp programs), pay plan reserves, and anticipated lapses due to the hiring freeze.

- 5. Based on recent information, revenues under the bill are expected to be somewhat higher than assumptions from last fall utilized by DNR and DOA during budget development. This increase is primarily related to deer license sales in the 2003-05 biennium. Based on the uncertain status of CWD infection rates across the state, administration estimates were based on a continuing deer license sales decline. With test results indicating that CWD is generally confined to a single area of the state, deer license sales could be expected to make a modest recovery over the next two years. However, based on the significant fee increases included in the bill it could be expected that some sportsmen or women would no longer purchase a license. This is expected to result in overall license sales remaining relatively flat for the biennium. However, if CWD is found in wild deer in other areas of the state or the DNR eradication/containment strategy is not successful, hunting license sales could be negatively impacted again.
- 6. The fees included in the bill are estimated to increase revenues to the fish and wildlife account by \$7.02 million in 2003-04 and by \$16.27 million in 2004-05, a \$23.3 million, or 19%, biennial increase over current law.
- 7. In addition, the Governor has included a general reduction to fish and wildlife account SEG expenditure authority of \$5.5 million in 2003-04 and almost \$2.5 million with 30.0 positions in 2004-05. In general, reductions include the elimination of funding for fish and wildlife habitat projects through the Wisconsin Conservation Corps, a one-time reduction in aids to counties for fish and game projects, reductions in administrative funding (along with the deletion of 7.5 positions), customer assistance and licensing (-6.5 positions), fisheries management (-8.0 positions),

wildlife management, enforcement (-6.0 positions), and science (-2.0 positions) programs.

8. An estimated condition statement for the fish and wildlife account under the bill is shown in Table 3. This estimate assumes that the fee increase is implemented on April 1, 2004. Under the bill, an estimated balance of approximately \$5.8 million would remain in the account as of June 30, 2005.

TABLE 3

Estimated Fish and Wildlife Account Condition – Budget Bill (in Millions)

	<u>2002-03</u>	<u>2003-04</u>	2004-05
Opening Balance	\$26.37	\$1.33	\$0.40
Revenue	\$61.39	\$67.77	\$77.71
Total Available	\$87.76	\$69.10	\$78.11
Total Expenditures	\$76.66	\$66.57	\$69.20
Encumbrances/Continuing Balance	\$9.77	\$2.13	\$3.11
Closing Balance	\$1.33	\$0.40	\$5.80

- 9. In the past, DNR had generally requested license fee increases every four years. In general, revenues would exceed expenditures early in the four-year cycle. Revenues and expenditures would equalize, and towards the end of the four years expenditures would exceed revenues, drawing down any remaining available balance. Some have argued that this budgeting process may be unnecessary, due to the Department's ability to change fees each year with relative ease through the automated license issuance system, and undesirable (due to the difficulty in estimating revenue and expenditure trends over longer periods of time). From this perspective, it may desirable to implement a two-year license fee increase package.
- 10. Alternatively, it may be argued that due to the lengthy process required to prepare, enact, and promote fee changes to the general public, it may be more desirable to continue with a four-year (or more) fee increase cycle.
- 11. Under the bill, estimated revenues to the fish and wildlife account would exceed anticipated expenditures in 2004-05. Assuming revenue levels remained constant through the 2005-07 biennium, and DNR fish and wildlife expenditure authority was not expanded beyond what is currently provided under the bill (except for modest increases each year for standard budget adjustments), the fish and wildlife account would be expected to have a June 30, 2007, balance of

approximately \$10 million. From this perspective, it could be argued that the size of the fee increase may be excessive, and that a more modest fee package could accomplish similar goals in the short term. Using the same assumptions stated above, the fee package proposed under the bill could be reduced by \$3.2 million in 2004-05 and still allow the fish and wildlife account to retain a positive balance at the end of the 2005-07 biennium. However, this projection assumes that DNR would not receive any additional expenditure authority during this time (beyond standard budget adjustments).

- 12. The estimated balance of the account at the end of the biennium would permit the amount of the hunting and fishing license fee increase to be lowered or redistributed between potential license holder groups. Interested legislators and public testimony at several of the state budget hearings have suggested pursuing a number of options.
- 13. One alternative that has been suggested is to maintain youth licenses at their current prices in order to encourage an interest in hunting among younger participants. It should be noted that while the bill increases the youth small game license from \$8 to \$10, the youth fishing license cost would not be increased. If the youth small game license remained at \$8 (rather than increasing to \$10) annually, projected revenues to the fish and wildlife account under the bill would decrease by approximately \$46,000 over the biennium. Alternatively, it could be argued that to the extent that many young people are introduced to hunting as a family activity, that the impact of a modest fee increase is likely to have less of an effect on individuals in this age group's decision to engage in hunting than other outside factors (such as the presence of an adult hunting mentor).
- 14. It has also been suggested that non-resident hunting fee increases under the bill are not proportional to resident increases. It should be noted that, in comparison to surrounding states, the fee increase could make Wisconsin's non-resident fishing license the most expensive, and the small game license the second most expensive. The fee for non-resident deer hunting would remain in the middle range of the states being compared. However, it should also be noted that these surrounding states have indicated that they may be considering fee increases as well under their budget proposals, and it is too early in the budget process to determine what the impact of those decisions will be. While increasing fishing and hunting license fees for non-residents may generate additional license sales revenue to the fish and wildlife account, fee increases may also discourage non-residents from participating in hunting and fishing activities throughout the state, potentially decreasing tourism revenues related to these activities.
- 15. Alternatively, it has also been argued that non-residents enjoy access to public hunting and fishing areas purchased and maintained by general purpose revenues and fishing opportunities in lakes and streams protected under a range of state programs funded by Wisconsin residents. From this perspective, it may be reasonable to assess a higher fee increase on non-resident hunters and fishermen to account for their use of these public benefits for which they are not otherwise contributing.
- 16. The following table details the current fees for non-resident hunting and fishing licenses, as well as the proposed fee under the bill, and an alternative (higher) fee option. Although no elk licenses are expected to be issued for several years, the table would maintain elk and bear

harvest licenses at consistent rates.

TABLE 4

Non-resident Hunting and Fishing License Fees

	Current Fee	Proposed Fee (Bill)	Alternative <u>Fee</u>	Change Amt. (from current)	Change Amt. (from current)
Nonresident Hunting					
Annual Small Game	\$75.00	\$80.00	\$85.00	\$10.00	13.3%
Five-Day Small Game	43.00	50.00	53.00	10.00	23.3
Deer	135.00	160.00	170.00	35.00	25.9
Elk	201.00	201.00	251.00	50.00	24.9
Class A Bear	201.00	251.00	251.00	50.00	24.9
Class B Bear	100.00	110.00	115.00	15.00	15.0
Archer	135.00	160.00	170.00	35.00	25.9
Wild Turkey Permit	55.00	60.00	60.00	5.00	9.1
Fur-bearing Animal	150.00	160.00	160.00	10.00	6.7
Nonresident Fishing					
Individual:					
Annual	\$34.00	\$40.00	\$45.00	\$11.00	32.4%
Fifteen-Day	20.00	24.00	28.00	8.00	40.0
Four-Day	15.00	18.00	20.00	5.00	33.3
Family Annual	\$52.00	\$65.00	\$70.00	\$18.00	34.6%
Family Fifteen-Day	30.00	40.00	45.00	15.00	50.0

- 17. Implementing the higher alternative non-resident fees shown in the table above is estimated to increase revenues to the fish and wildlife account of the conservation fund by approximately \$630,900 in 2003-04 and almost \$1.3 million annually thereafter.
- 18. Some discussion has also been generated by the price of the conservation patron license. When the license was first created at \$100 in 1984, it was intended to be a way for active sportsmen to contribute to fish and wildlife activities. That is, conservation patron holders would generally be providing a greater contribution to the fish and wildlife account than if they purchased individual licenses. Since the patron license fee has not increased significantly since 1984, the perception of the license has evolved into more of a discount package. The conservation patron license includes a variety of approvals, licenses, and stamps, which would cost \$210.97 if purchased separately. The Department periodically surveys patron license holders to ascertain which privileges they typically use. Of the available privileges, the most popular have been annual fishing, small game, deer gun, archery, spring and fall turkey licenses and stamps, trout stamps (both inland and Great Lakes), the hunter's choice permit, and annual park stickers. These approvals, if purchased

separately, would cost \$138.75 under current law. Purchasing the conservation patron license equals an approximate discount of 20% for license holders who utilize these privileges (more if additional licenses or approvals are used). Under the proposed fee increase, the same licenses would cost \$183.50 if purchased individually, compared to a patron license cost of \$140. This represents a 24% discount from the full price of the licenses. The approximate 20% discount could be maintained by increasing the conservation patron license fee to \$145.

- 19. Increasing the resident conservation patron license fee to \$145 (\$5 more than under the bill) would generate an additional \$527,500 over the 2003-05 biennium. Increasing the cost of the non-resident conservation patron license beyond what is currently proposed in the bill (\$600) is unlikely to generate substantial amounts of additional revenue due to the low sales volume.
- 20. At various public hearings, sports groups such as Trout Unlimited, Ducks Unlimited, and the Wisconsin Waterfowl Association have voiced support for increasing the fees associated with a variety of hunting stamps. Under the bill, only the fee for the Great Lakes trout and salmon stamp was increased. Fees for pheasant, wild turkey, waterfowl, and the inland trout stamps were not increased. Sporting groups have indicated support for increasing the inland trout stamp and the waterfowl stamp to \$10 (increases of \$2.75 and \$3.00 respectively). In addition, the turkey stamp could be increased to \$7.00 (from \$5.25 currently) and the pheasant stamp increased from \$7.25 to \$8. While increasing these stamp fees will not increase the available balance of the fish and wildlife account (as all revenues from the sales of these stamps are designated to be used exclusively for habitat and propagation projects for the benefit of the respective species), increasing the stamp fees will provide additional revenues for projects designed to benefit these specific species. On the other hand, since most of these appropriations have significant balances, one could argue no increase is necessary.
- 21. Under the bill, the fish and wildlife account is expected to have a balance of approximately \$5.8 million as of June 30, 2005. A number of available options would affect this balance. The following table outlines the fiscal effect of enacting certain changes to the bill.

TABLE 5
Fee Adjustment Alternatives

			Biennial Impact
			on Estimated
<u>Option</u>	<u>2003-04</u>	<u>2004-05</u>	Revenue
Maintain Youth Small Game License at Current Price	-\$7,700	-\$38,300	-\$46,000
Increase Non-resident Fees (as shown in Table 4)	630,900	1,298,600	1,929,500
Increase Resident Conservation Patron License to \$145	257,000	270,500	527,500
Decrease Resident Conservation Patron License (from			
\$140 to \$130)	-523,200	-550,700	-1,073,900
Decrease Deer Gun and Archer (from \$32 to \$27)	-100,600	-2,563,600	-2,664,200
Adjust Fee Increase for the Following Resident Licenses:			
Deer Gun and Archer (from \$32 to \$25)	-\$139,600	-\$3,556,600	-\$3,696,200
Annual Fishing (from \$20 to \$18)	-679,800	-904,200	-1,584,000
Husband and Wife Fishing (from \$35 to \$31)	-297,600	-358,900	-656,500
Small Game (from \$20 to \$18)	-5,900	-147,200	-153,100
Senior Small Game (from \$10 to \$9)	-1,900	-9,700	-11,600
Bear Pursuit License (from \$14 to \$10)	-8,800	-25,700	-34,500
Wild Turkey License (from \$14 to \$12)	0	-31,000	-31,000

- 22. It should be noted that revenues could be lowered by up to \$3.2 million over the two years and still be expected to maintain a positive balance to the account through the 2005-07 biennium, potentially allowing DNR to remain on a four year fee increase cycle. Alternatively, if there was an interest in revisiting the hunting and fishing license fee issue every two years, a smaller fee increase would be able to support the account through the 2003-05 biennium.
- 23. For example, if the Committee chose to maintain the youth small game license at its current rate, increase non-resident license fees according to the alternative schedule (shown in Table 4), and mitigate the increase of various licenses fee increases as shown in Table 5 under the *Adjusted Fee Increase* heading, the fish and wildlife account would be expected to have a June 30, 2005 balance of \$1.5 million. However, the account would not have sufficient funding to support expenditures under the bill through the 2005-07 biennium, potentially necessitating a fee increase in the next biennial budget.
- 24. Alternatively, a four-year funding package could be structured with only minor changes to the same proposal. If, in addition to maintaining the youth small game license at its current rate, increasing non-resident license fees beyond what is currently proposed in the bill, and decreasing the level of various resident licenses fee increases, the cost of the conservation patron license was increased from \$140 to \$145 and deer gun and archer licenses were priced at \$26 each, the fish and wildlife account would be expected to have a June 30, 2005 balance of approximately \$2.7 million, and retain a positive balance at the end of the 2005-07 biennium. If the Committee

chose not to increase the fee for the conservation patron license above the \$140 proposed by DNR, setting the deer gun and archer licenses at \$27 would be sufficient to accomplish the same effect.

25. The following table shows the anticipated condition of the fish and wildlife account under each of the three alternatives discussed. These alternatives are intended to illustrate three potential fee packages sufficient to support expenditures from the fish and wildlife account under the bill for either two years (Alternative 2) or four years (Alternatives 1, 3, or 4). However, it should be noted that a wide range of possible combinations (including additional expenditure reductions or alterations in the proposed fee increase schedule shown in the attachment) could accomplish the same purpose.

TABLE 6
Fish and Wildlife Account Condition Statements by Alternative

		ative 2 unding Cycle)		ative 3 unding Cycle)	Altern (Four-Year Fu	ative 4
	2003-04	2004-05	2003-04	2004-05	2003-04	2004-05
Opening Balance	\$1.33	-\$0.11	\$1.33	\$0.17	\$1.33	-\$0.07
Revenue	67.26	73.94	67.54	74.71	67.30	74.94
Total Available	68.59	73.83	68.87	74.88	68.63	74.86
Total Expenditures	66.57	69.20	66.57	69.20	66.57	69.20
Encumbrances/Continuing Balance	2.13	3.11	2.13	3.11	2.13	3.11
Closing Balance	-\$0.11	\$1.52	\$0.17	\$2.57	-\$0.07	\$2.55

ALTERNATIVES

1. Approve the Governor's recommendations, as reestimated, to increase the fees for certain hunting and fishing licenses, as shown in the attachment (and technically corrected for an April 1, 2004 effective date).

Alternative 1	SEG
2003-05 REVENUE (Change to Bill)	\$1,332,400

2. Approve Alternative 1, with the following modifications: (a) maintain the youth small game license at the current \$8 fee; (b) increase the fees for non-resident hunting and fishing

approvals as shown in Table 4; (c) decrease the fee for resident deer gun and archer licenses to \$25 each; (d) decrease the fee for resident annual fishing to \$18; (e) decrease the fee for resident husband and wife fishing license to \$31; (f) decrease the fee for resident small game hunting to \$18; (g) decrease the fee for resident senior small game hunting to \$9; (h) decrease the fee for resident bear pursuit license to \$10; (i) increase the resident elk license to \$49 (consistent with bear harvest); and (j) decrease the fee for resident wild turkey hunting license to \$12. Revenues generated under this alternative are estimated to be sufficient to support expenditures from the fish and wildlife account through the 2003-05 biennium.

Alternative 2	SEG
2003-05 REVENUE (Change to Bill)	- \$2,951,000

3. Approve Alternative 1, with the following modifications: (a) maintain the youth small game license at the current \$8 fee; (b) increase the fees for non-resident hunting and fishing approvals as shown in Table 4; (c) decrease the fee for resident deer gun and archer licenses to \$26 each; (d) decrease the fee for resident annual fishing to \$18; (e) decrease the fee for resident husband and wife fishing license to \$31; (f) decrease the fee for resident small game hunting to \$18; (g) decrease the fee for resident senior small game hunting to \$9; (h) decrease the fee for resident bear pursuit license to \$10; (i) increase the resident elk license to \$49 (consistent with bear harvest); (j) decrease the fee for resident wild turkey hunting license to \$12; and (k) increase the resident conservation patron license to \$145. Revenues generated under this alternative are estimated to be sufficient to support expenditures from the fish and wildlife account through the 2005-07 biennium.

Alternative 3	SEG
2003-05 REVENUE (Change to Bill)	-\$1,907,300

4. Approve Alternative 1, with the following modifications: (a) maintain the youth small game license at the current \$8 fee; (b) increase the fees for non-resident hunting and fishing approvals as shown in Table 4; (c) decrease the fee for resident deer gun and archer licenses to \$27 each; (d) decrease the fee for resident annual fishing to \$18; (e) decrease the fee for resident husband and wife fishing license to \$31; (f) decrease the fee for resident small game hunting to \$18; (g) decrease the fee for resident senior small game hunting to \$9; (h) decrease the fee for resident bear pursuit license to \$10; (i) increase the resident elk license to \$49 (consistent with bear harvest); and (j) decrease the fee for resident wild turkey hunting license to \$12. Revenues generated under this alternative are estimated to be sufficient to support expenditures from the fish and wildlife account through the 2005-07 biennium.

Alternative 4	<u>SEG</u>
2003-05 REVENUE (Change to Bill)	- \$1,919,000

5. Delete the provision. No fee increase would be included under the bill.

Alternative 5	<u>SEG</u>
2003-05 REVENUE (Change to Bill)	- \$21,957,600

Prepared by: Rebecca Hotynski

Attachment

ATTACHMENT

SB 44 Hunting and Fishing License Fees

	Current	Proposed	Change	
	Fee	Fee	Amount	Percent
Resident Hunting	<u>1 ee</u>	ree	Amount	<u>r ercent</u>
Small Game	\$14.00	\$20.00	\$6.00	42.9%
Senior Small Game	7.00	10.00	3.00	42.9
Youth Small Game	8.00	10.00	2.00	25.0
Deer	20.00	32.00	12.00	60.0
Elk	41.00	41.00	0.00	0.0
Bonus Deer Permit	12.00	12.00	0.00	0.0
Class A Bear	41.00	49.00	8.00	19.5
Class B Bear	8.00	14.00	6.00	75.0
Archer	20.00	32.00	12.00	60.0
Wild Turkey Permit	11.00	14.00	3.00	27.3
Trapping	18.00	20.00	2.00	11.1
Nonresident Hunting				
Annual Small Game	75.00	80.00	5.00	6.7
Five-Day Small Game	43.00	50.00	7.00	16.3
Deer	135.00	160.00	25.00	18.5
Elk	201.00	201.00	0.00	0.0
Bonus Deer Permit	20.00	20.00	0.00	0.0
Class A Bear	201.00	251.00	50.00	24.9
Class B Bear	100.00	110.00	10.00	10.0
Archer	135.00	160.00	25.00	18.5
Wild Turkey Permit	55.00	60.00	5.00	9.1
Fur-bearing Animal	150.00	160.00	10.00	6.7
Hunting Stamps				
Pheasant Stamp	7.25	7.25	0.00	0.0
Wild Turkey Stamp	5.25	5.25	0.00	0.0
Waterfowl Stamp	7.00	7.00	0.00	0.0
Resident Fishing	14.00	90.00	0.00	40.0
Annual	14.00	20.00	6.00	42.9
Husband and Wife	24.00	35.00	11.00	45.8
Senior Annual	7.00	10.00	3.00	42.9
Youth Annual	7.00	7.00	0.00	0.0
Sturgeon Spearing	20.00	20.00	0.00	$0.0 \\ 42.9$
Disabled Veteron	7.00	10.00	3.00	
Disabled Veteran	3.00	3.00	0.00	0.0
Nonresident Fishing Individual:				
Annual	34.00	40.00	6.00	17.6
Fifteen-Day	20.00	24.00	4.00	20.0
Four-Day	15.00	18.00	3.00	20.0
Sturgeon Spearing	50.00	50.00	0.00	0.0
Family Annual	52.00	65.00	13.00	25.0
Family Fifteen-Day	30.00	40.00	10.00	33.3
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	Current Fee	Proposed Fee	Change Amount	Percent
Fishing Stamps	ree	ree	Amount	reitein
Two-Day Great Lakes	\$10.00	\$14.00	\$4.00	40.0%
Inland Trout Stamp	7.25	7.25	0.00	0.0
	7.25 7.25	10.00	*****	
Great Lakes Salmon and Trout Stamp	7.23	10.00	2.75	37.9
Resident Multiple Licenses				
Conservation Patron	110.00	140.00	30.00	27.3
Sports License	43.00	53.00	10.00	23.3
Nonresident Multiple Licenses				
Conservation Patron	575.00	600.00	25.00	4.3
Sports License	240.00	275.00	35.00	14.6
Duplicate Licenses				
Patron - tags	11.00	13.00	2.00	18.2
Patron - no tags	8.00	10.00	2.00	25.0
Sports - tags	11.00	13.00	2.00	18.2
Sports - no tags	8.00	10.00	2.00	25.0
Gun deer hunting	11.00	13.00	2.00	18.2
Archery - tags	11.00	13.00	2.00	18.2
Archery - no tags	8.00	10.00	2.00	25.0
Other hunting licenses	7.00	8.00	1.00	14.3
Fishing	7.00	9.00	2.00	28.6
Application Fees	3.00	3.00	0.00	0.0%