

### Fiscal Estimate - 2023 Session

Original     
  Updated     
  Corrected     
  Supplemental

<b>LRB Number</b> <b>23-2983/1</b>	<b>Introduction Number</b> <b>AB-0245</b>	
<b>Description</b> county and municipal aid; imposing a city sales tax and an additional county sales tax to pay the unfunded actuarial accrued liability of city and county retirement systems; requiring newly hired city and county employees of certain city agencies and counties to be enrolled in the Wisconsin Retirement System; fire and police commissions of first class cities; eliminating the personal property tax; reporting certain crimes and other incidents that occur on school property or school transportation; advisory referenda; local health officers; local public protection services; exceptions to local levy limits; local regulation of certain quarry operations; emergency services; local approval of projects and activities under the Warren Knowles-Gaylord Nelson Stewardship 2000 Program; requiring a referendum; and granting rule-making authority		
<b>Fiscal Effect</b>  <b>State:</b> <input checked="" type="checkbox"/> No State Fiscal Effect <input type="checkbox"/> Indeterminate <input type="checkbox"/> Increase Existing Appropriations <input type="checkbox"/> Increase Existing Revenues <input type="checkbox"/> Increase Costs - May be possible to absorb within agency's budget <input type="checkbox"/> Decrease Existing Appropriations <input type="checkbox"/> Decrease Existing Revenues <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Create New Appropriations <input type="checkbox"/> Decrease Costs		
<b>Local:</b> <input checked="" type="checkbox"/> No Local Government Costs <input type="checkbox"/> Indeterminate 1. <input type="checkbox"/> Increase Costs      3. <input type="checkbox"/> Increase Revenue <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory 2. <input type="checkbox"/> Decrease Costs      4. <input type="checkbox"/> Decrease Revenue <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory 5. Types of Local Government Units Affected <input type="checkbox"/> Towns <input type="checkbox"/> Village <input type="checkbox"/> Cities <input type="checkbox"/> Counties <input type="checkbox"/> Others <input type="checkbox"/> School Districts <input type="checkbox"/> WTCS Districts		
<b>Fund Sources Affected</b> <b>Affected Ch. 20 Appropriations</b> <input type="checkbox"/> GPR <input type="checkbox"/> FED <input type="checkbox"/> PRO <input type="checkbox"/> PRS <input type="checkbox"/> SEG <input type="checkbox"/> SEGS		
<b>Agency/Prepared By</b>	<b>Authorized Signature</b>	<b>Date</b>
ELEC/ Robert Kehoe (608) 261-2019	Meagan Wolfe (608) 266-8175	5/26/2023

## Fiscal Estimate Narratives

ELEC 5/26/2023

LRB Number	<b>23-2983/1</b>	Introduction Number	<b>AB-0245</b>	Estimate Type	<b>Original</b>
<b>Description</b> county and municipal aid; imposing a city sales tax and an additional county sales tax to pay the unfunded actuarial accrued liability of city and county retirement systems; requiring newly hired city and county employees of certain city agencies and counties to be enrolled in the Wisconsin Retirement System; fire and police commissions of first class cities; eliminating the personal property tax; reporting certain crimes and other incidents that occur on school property or school transportation; advisory referenda; local health officers; local public protection services; exceptions to local levy limits; local regulation of certain quarry operations; emergency services; local approval of projects and activities under the Warren Knowles-Gaylord Nelson Stewardship 2000 Program; requiring a referendum; and granting rule-making authority					

### Assumptions Used in Arriving at Fiscal Estimate

It's WEC's understanding that this bill would allow municipalities to use tax revenue to offset the cost of advisory referenda elections. Advisory referenda are in most all instances paired with another state, federal, or local election. Municipalities may need more detail on how the costs specific to referenda can be deduced, and tax funds applied, from the overall cost of the election/ballot it is paired with.

### Long-Range Fiscal Implications