

ADMINISTRATIVE RULES Fiscal Estimate & Economic Impact Analysis

<p>1. Type of Estimate and Analysis <input checked="" type="checkbox"/> Original <input type="checkbox"/> Updated <input type="checkbox"/> Corrected</p>	<p>2. Date 9/8/2023</p>
<p>3. Administrative Rule Chapter, Title and Number (and Clearinghouse Number if applicable) Tax 12.50, 19.03 (1) (k), and 19.04 (3) (c)</p>	
<p>4. Subject Repealing Tax 12.50, amending Tax 19.03 (1) (k), and repealing 19.04 (3) (c); relating to unnecessary property assessment and taxation rules.</p>	
<p>5. Fund Sources Affected <input type="checkbox"/> GPR <input type="checkbox"/> FED <input type="checkbox"/> PRO <input type="checkbox"/> PRS <input type="checkbox"/> SEG <input type="checkbox"/> SEG-S</p>	<p>6. Chapter 20, Stats. Appropriations Affected</p>
<p>7. Fiscal Effect of Implementing the Rule <input checked="" type="checkbox"/> No Fiscal Effect <input type="checkbox"/> Increase Existing Revenues <input type="checkbox"/> Increase Costs <input type="checkbox"/> Decrease Costs <input type="checkbox"/> Indeterminate <input type="checkbox"/> Decrease Existing Revenues <input type="checkbox"/> Could Absorb Within Agency's Budget</p>	
<p>8. The Rule Will Impact the Following (Check All That Apply) <input type="checkbox"/> State's Economy <input type="checkbox"/> Specific Businesses/Sectors <input type="checkbox"/> Local Government Units <input type="checkbox"/> Public Utility Rate Payers <input type="checkbox"/> Small Businesses (if checked, complete Attachment A)</p>	
<p>9. Estimate of Implementation and Compliance to Businesses, Local Governmental Units and Individuals, per s. 227.137(3)(b)(1). \$0</p>	
<p>10. Would Implementation and Compliance Costs Businesses, Local Governmental Units and Individuals Be \$10 Million or more Over Any 2-year Period, per s. 227.137(3)(b)(2)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>	
<p>11. Policy Problem Addressed by the Rule A JCRAR report submitted in March 2023 identified sections that needed repeal or amendment.</p>	
<p>12. Summary of the Businesses, Business Sectors, Associations Representing Business, Local Governmental Units, and Individuals that may be Affected by the Proposed Rule that were Contacted for Comments. To date, none were contacted. The rule changes will not affect businesses, business sectors, business associations, local government units, and individuals. The rule order makes changes to reflect current law or department policy.</p>	
<p>13. Identify the Local Governmental Units that Participated in the Development of this EIA. To date, no local governments participated in the development of of this EIA.</p>	
<p>14. Summary of Rule's Economic and Fiscal Impact on Specific Businesses, Business Sectors, Public Utility Rate Payers, Local Governmental Units and the State's Economy as a Whole (Include Implementation and Compliance Costs Expected to be Incurred) The proposed changes repeal or amend rules that are not necessary or out of date. Tax 12.50 provides renewable energy system exemption information that is also provided by sec. 70.111(18), Wis. Stats. Repealing Tax 12.50 has no fiscal effect because renewable energy systems will remain tax exempt under sec. 70.111(18), Wis. Stats. Tax 19.03(1)(k) defines inflation factor and specifies the consumer price index. The Tax 19.03(1)(k) changes have no fiscal effect as sec. 79.05(1)(am), Wis. Stats., provides the timeframe to complete the calculation, and the changes do not alter the calculation under the rule. Repealing Tax 19.04(3)(c) will have no fiscal effect because the information is currently provided electronically by local governments.</p>	
<p>15. Benefits of Implementing the Rule and Alternative(s) to Implementing the Rule The revisions will provide clarity on identified sections. Repealing Tax 12.50 will reduce unnecessary information that is currently provided in sec. 70.11(18), Wis. Stats. Amending Tax 19.03(1)(k) removes unnecessary portions of the rule since sec. 79.05(1)(am), Wis. Stats., provides the data. The submission process referenced under Tax 19.04(c) is outdated as local governments submit the information electronically.</p>	
<p>16. Long Range Implications of Implementing the Rule</p>	

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The rule revisions will be more consistent with current law and department policy.

17. Compare With Approaches Being Used by Federal Government

The department is not aware of comparable federal approaches.

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

The department is not aware of similar rules in other states.

19. Contact Name

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20. Contact Phone Number

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ATTACHMENT A

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

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

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

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

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

5. Describe the Rule's Enforcement Provisions

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

- Yes No
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