Fiscal Estimate - 2007 Session

	Original		Updated		Corrected		Supplemental
LRB	Number	07-1835/2		Intro	duction Numl	oer S	B-310
Descr Anator		anting rule-mak	ing authority, and	providino	g a penalty		
Fiscal	Effect						
Local:	No Local Gov Indeterminate 1.	Existing tions Existing tions w Appropriation vernment Costs c Costs ive Mandato se Costs	3. ☐ Increase I	Existing Exercise Revenue e Man Revenue	to abs to abs Decre 5.Types Govern To	orb withir Yes ase Costs of Local	- May be possible agency's budget No s ts Affected Village Cities Others 0 WTCS Districts
Fund S	Sources Affe	PRO]PRS 🗌 SEG	SE	Affected Ch	. 20 Appr	opriations
Agenc	y/Prepared E	Ву	Auth	orized S	Signature		Date
DOR/ Bradley Caruth (608) 261-8984 Rebed			∍cca Bolo	cca Boldt (608) 266-6785			

Fiscal Estimate Narratives DOR 11/13/2007

LRB Number 07-1835/2	Introduction Number SB-310	Estimate Type	Original					
Description								
Anatomical gifts, granting rule-making authority, and providing a penalty								

Assumptions Used in Arriving at Fiscal Estimate

Current Wisconsin law allows a human organ donation subtraction for up to \$10,000 of unreimbursed expenses related to the organ donation. As defined, human organ means all or part of a liver, pancreas, kidney, intestine, lung, or bone marrow. The subtraction is limited to the taxable year in which the transplantation occurs and the subtraction may only be claimed once.

This bill changes the wording of the subtraction, but does not alter the eligibility or amount of the subtraction. As a result, the bill has no fiscal effect.

Long-Range Fiscal Implications