

Fiscal Estimate - 2007 Session

Original
 Updated
 Corrected
 Supplemental

LRB Number 07-2072/1	Introduction Number SB-092
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Description
 A sales and use tax exemption for equipment and supplies used by nonprofit cemeteries

Fiscal Effect

State:

<input type="checkbox"/> No State Fiscal Effect	<input type="checkbox"/> Indeterminate	<input type="checkbox"/> Increase Existing Revenues	<input checked="" type="checkbox"/> Increase Costs - May be possible to absorb within agency's budget
<input type="checkbox"/> Increase Existing Appropriations	<input type="checkbox"/> Decrease Existing Appropriations	<input checked="" type="checkbox"/> Decrease Existing Revenues	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/> Create New Appropriations			<input type="checkbox"/> Decrease Costs

Local:

<input type="checkbox"/> No Local Government Costs	<input type="checkbox"/> Indeterminate	5. Types of Local Government Units Affected	
1. <input type="checkbox"/> Increase Costs	3. <input type="checkbox"/> Increase Revenue	<input type="checkbox"/> Towns	<input type="checkbox"/> Village
<input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	<input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	<input checked="" type="checkbox"/> Counties	<input checked="" type="checkbox"/> Others
2. <input type="checkbox"/> Decrease Costs	4. <input checked="" type="checkbox"/> Decrease Revenue	<input type="checkbox"/> School Districts	<input type="checkbox"/> WTCS Districts
<input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	<input type="checkbox"/> Permissive <input checked="" type="checkbox"/> Mandatory		<input type="checkbox"/> Cities Stadium districts

Fund Sources Affected	Affected Ch. 20 Appropriations
<input type="checkbox"/> GPR <input type="checkbox"/> FED <input type="checkbox"/> PRO <input type="checkbox"/> PRS <input type="checkbox"/> SEG <input type="checkbox"/> SEGS	

Agency/Prepared By DOR/ Blair Kruger (608) 266-1310	Authorized Signature Paul Ziegler (608) 266-5773	Date 3/27/2007
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Fiscal Estimate Narratives

DOR 3/28/2007

LRB Number	07-2072/1	Introduction Number	SB-092	Estimate Type	Original
Description A sales and use tax exemption for equipment and supplies used by nonprofit cemeteries					

Assumptions Used in Arriving at Fiscal Estimate

The bill creates a sales and use tax exemption for maintenance equipment and supplies used exclusively by a nonprofit cemetery company or corporation organized under IRC section 501(c)(13).

According to the State Historical Society, there are about 9,000 burial sites in Wisconsin, including about 2,000 Indian mounds. Purchases by the owners of many of the 9,000 sites are already exempt as purchases by municipalities, Indian tribes, the state or federal government, religious associations, fraternal or benevolent societies, or other exempt entities.

According to the Department of Financial Institutions, 53 cemetery associations have registered with that agency. According to the Wisconsin Cemetery Association, cemetery associations are typically small town or rural cemeteries whose primary expenditures are for landscaping materials (such as fertilizer, grass seed) and landscaping services (such as mowing).

Data regarding purchases of maintenance equipment and supplies by such cemetery associations are not available. The sales tax reduction under the bill, however, is not expected to be significant. Taxable services purchased by cemetery associations would remain taxable under the bill.

The bill would also reduce county sales tax, baseball park and football stadium taxes.

Administrative costs of the bill would be absorbed.

Long-Range Fiscal Implications

Fiscal Estimate Worksheet - 2007 Session

Detailed Estimate of Annual Fiscal Effect

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Description A sales and use tax exemption for equipment and supplies used by nonprofit cemeteries			
I. One-time Costs or Revenue Impacts for State and/or Local Government (do not include in annualized fiscal effect):			
II. Annualized Costs:		Annualized Fiscal Impact on funds from:	
		Increased Costs	Decreased Costs
A. State Costs by Category			
	State Operations - Salaries and Fringes	\$	\$
	(FTE Position Changes)		
	State Operations - Other Costs		
	Local Assistance		
	Aids to Individuals or Organizations		
	TOTAL State Costs by Category	\$	\$
B. State Costs by Source of Funds			
	GPR		
	FED		
	PRO/PRS		
	SEG/SEG-S		
III. State Revenues - Complete this only when proposal will increase or decrease state revenues (e.g., tax increase, decrease in license fee, etc.)			
		Increased Rev	Decreased Rev
	GPR Taxes	\$	\$
	GPR Earned		
	FED		
	PRO/PRS		
	SEG/SEG-S		
	TOTAL State Revenues	\$	\$
NET ANNUALIZED FISCAL IMPACT			
		State	Local
	NET CHANGE IN COSTS	\$	\$
	NET CHANGE IN REVENUE	\$Minimal decrease	\$
Agency/Prepared By		Authorized Signature	Date
DOR/ Blair Kruger (608) 266-1310		Paul Ziegler (608) 266-5773	3/27/2007