## Fiscal Estimate - 2011 Session

Original Updated	Corrected Supplemental					
LRB Number 11-4069/1	Introduction Number SB-465					
Description The definition of municipality for purposes of tax refund setoffs						
Fiscal Effect						
Appropriations Rev	ease Existing renues					
Local:						
Fund Sources Affected Affected Ch. 20 Appropriations  GPR FED PRO PRS SEG SEGS						
Agency/Prepared By	Authorized Signature Date					
DOR/ Bradley Caruth (608) 261-8984	John Koskinen (608) 267-8973 2/15/2012					

## Fiscal Estimate Narratives DOR 2/15/2012

LRB Number	11-4069/1	Introduction Number	SB-465	Estimate Type	Original	
Description						
The definition of municipality for purposes of tax refund setoffs						

## Assumptions Used in Arriving at Fiscal Estimate

Under current law, the Department of Revenue is authorized to intercept tax refunds in order to collect certain debts owed to counties and municipalities. The department collects the debt by subtracting the debt amount from any tax refund owed to the debtor.

This bill modifies the definition of a municipality in order to clarify that municipalities do not include private organizations. This will ensure debts owed to non-governmental organizations are not submitted for tax revenue interception.

## **Long-Range Fiscal Implications**