

Fiscal Estimate Narratives
DOR 2/29/2012

LRB Number	11-4094/1	Introduction Number	SB-516	Estimate Type	Original
Description Appeals from tax determinations					

Assumptions Used in Arriving at Fiscal Estimate

Under current law, an owner of manufacturing property (manufacturing property is assessed by the Department of Revenue (DOR)) may appeal the assessment of his or her property to the State Board of Assessors. Decisions by the Board can be appealed to the Tax Appeals Commission (TAC). Decisions of the TAC can be appealed to the Dane County Circuit Court.

Under current law, the property of certain "utility" companies -- air carriers, conservation and regulation companies, pipeline companies, railroads, and telephone companies -- is assessed by the DOR. A "utility" company may appeal the assessment to the Dane County Circuit Court.

Under current law, DOR may determine if a retailer has overpaid (and is due a refund) or has underpaid the correct amount of sales taxes. A retailer can appeal the DOR's determination to the TAC. Decisions of the TAC can be appealed to the Dane County Circuit Court.

Under the bill, decisions of the TAC regarding manufacturing assessments and appeals regarding the valuation of a "utility" company could be appealed to the circuit court of the county where the property is located, and decisions of the TAC regarding sales taxes could be appealed to the circuit court of any county where the retailer does business in this state.

The bill may have a small effect on administrative costs related to travel for attorneys related to appeals that would take place in courts other than the Dane County Circuit Court. Cost increases, if any, can be absorbed within current budgetary resources.

Long-Range Fiscal Implications