## Fiscal Estimate - 2013 Session

Original Updated	Corrected Supplemental				
LRB Number 13-0543/1	Introduction Number AB-0107				
<b>Description</b> Entertainer's surety bond					
Fiscal Effect					
Appropriations Reve	ase Existing Increase Costs - May be possible to absorb within agency's budget enues  The provided HTML in the pro				
Indeterminate  1. Increase Costs 3. Incre Permissive Mandatory Perm 2. Decrease Costs 4. Decr	5.Types of Local Government Units Affected Towns Village Cities Counties Others School WTCS Districts				
Fund Sources Affected Affected Ch. 20 Appropriations  GPR FED PRO PRS SEG SEGS					
Agency/Prepared By	Authorized Signature Date				
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## Fiscal Estimate Narratives DOR 3/14/2013

LRB Number 13-0543/1	Introduction Number	AB-0107	Estimate Type	Original
Description				
Entertainer's surety bond				

## **Assumptions Used in Arriving at Fiscal Estimate**

Under current law, a nonresident entertainer performing in Wisconsin must file a bond with the Department of Revenue if the total amount paid to the entertainer is more than \$3,200 in the calendar year. The bond is equal to 6% of the total contract price.

Under this bill, a nonresident entertainer must file a bond with the department if the total amount paid to the entertainer is more than \$7,000 for the calendar year.

The bill does not affect the tax liabilities of the affected entertainers. The change is expected to have a minimal impact on the count of surety bonds filed and the amounts remitted.

## **Long-Range Fiscal Implications**