

### Fiscal Estimate - 2013 Session

Original     
  Updated     
  Corrected     
  Supplemental

<b>LRB Number</b> <b>13-0187/3</b>	<b>Introduction Number</b> <b>SB-113</b>
<b>Description</b> Property tax exemption for a nonprofit resale store	
<b>Fiscal Effect</b>	
<b>State:</b>	
<input type="checkbox"/> No State Fiscal Effect <input type="checkbox"/> Indeterminate <div style="display: flex; justify-content: space-between;"> <div style="width: 30%;"> <input type="checkbox"/> Increase Existing Appropriations  <input type="checkbox"/> Decrease Existing Appropriations  <input type="checkbox"/> Create New Appropriations                 </div> <div style="width: 30%;"> <input type="checkbox"/> Increase Existing Revenues  <input checked="" type="checkbox"/> Decrease Existing Revenues                 </div> <div style="width: 30%;"> <input type="checkbox"/> Increase Costs - May be possible to absorb within agency's budget  <div style="display: flex; justify-content: space-around; font-size: small;"> <input type="checkbox"/> Yes      <input type="checkbox"/> No                     </div> <input type="checkbox"/> Decrease Costs                 </div> </div>	
<b>Local:</b>	
<input type="checkbox"/> No Local Government Costs <input checked="" type="checkbox"/> Indeterminate	
1. <input type="checkbox"/> Increase Costs <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory 2. <input type="checkbox"/> Decrease Costs <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	3. <input type="checkbox"/> Increase Revenue <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory 4. <input type="checkbox"/> Decrease Revenue <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory
5. Types of Local Government Units Affected	
<input checked="" type="checkbox"/> Towns <input checked="" type="checkbox"/> Village <input checked="" type="checkbox"/> Cities <input checked="" type="checkbox"/> Counties <input checked="" type="checkbox"/> Others <input checked="" type="checkbox"/> <u>sanitary</u> <input checked="" type="checkbox"/> School Districts <input checked="" type="checkbox"/> WTCS Districts <input checked="" type="checkbox"/> <u>lake</u> <input checked="" type="checkbox"/> <u>metro</u> <input checked="" type="checkbox"/> <u>sewer</u>	
<b>Fund Sources Affected</b>	
<input type="checkbox"/> GPR <input type="checkbox"/> FED <input type="checkbox"/> PRO <input type="checkbox"/> PRS <input type="checkbox"/> SEG <input type="checkbox"/> SEGS	
<b>Affected Ch. 20 Appropriations</b>	
<b>Agency/Prepared By</b>	<b>Authorized Signature</b>
DOR/ Daniel Huegel (608) 266-5705	Paul Ziegler (608) 266-5773
<b>Date</b>	
4/4/2013	

## Fiscal Estimate Narratives

DOR 4/4/2013

LRB Number	13-0187/3	Introduction Number	SB-113	Estimate Type	Original
<b>Description</b> Property tax exemption for a nonprofit resale store					

### Assumptions Used in Arriving at Fiscal Estimate

Under current law, property owned by Wisconsin-organized units of the Salvation Army; Goodwill Industries, the Boy Scouts of America; the Boys' Clubs of America; the Girl Scouts, the Camp Fire Girls; the Young Men's Christian Association, and the Young Women's Christian Association, is (with certain acreage limitations) exempt from property taxes.

Under the bill, the exemption for non-profit organizations would be expanded to include the property of a resale store (defined as a store that primarily sells used tangible property at retail) owned by a nonprofit organization exempt from income taxation under section 501 (c) (3) of the Internal Revenue Code if at least 50% of the revenue generated by the store is given to one other nonprofit organization in the county where the store is located.

The Department of Revenue (DOR) does not have information which would permit a reasonable estimate of the amount of property that would become exempt under the bill. Therefore, it is not possible to estimate the amount of property taxes that the bill would shift to property remaining on the tax rolls.

Any property exempted under the bill would no longer pay the state forestation property tax, currently imposed at a rate of about \$0.1697 per \$1,000 of equalized value. Since the DOR is unable to estimate the amount of property that could be exempted under the bill, it is not possible to estimate the loss in state revenue that this bill would engender.

### Long-Range Fiscal Implications

## Fiscal Estimate Worksheet - 2013 Session

Detailed Estimate of Annual Fiscal Effect

Original     
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<b>LRB Number</b> 13-0187/3		<b>Introduction Number</b> SB-113	
<b>Description</b> Property tax exemption for a nonprofit resale store			
<b>I. One-time Costs or Revenue Impacts for State and/or Local Government (do not include in annualized fiscal effect):</b>			
<b>II. Annualized Costs:</b>		<b>Annualized Fiscal Impact on funds from:</b>	
		Increased Costs	Decreased Costs
<b>A. State Costs by Category</b>			
State Operations - Salaries and Fringes		\$	\$
(FTE Position Changes)			
State Operations - Other Costs			
Local Assistance			
Aids to Individuals or Organizations			
<b>TOTAL State Costs by Category</b>		<b>\$</b>	<b>\$</b>
<b>B. State Costs by Source of Funds</b>			
GPR			
FED			
PRO/PRS			
SEG/SEG-S			
<b>III. State Revenues - Complete this only when proposal will increase or decrease state revenues (e.g., tax increase, decrease in license fee, etc.)</b>			
		Increased Rev	Decreased Rev
GPR Taxes		\$	\$
GPR Earned			
FED			
PRO/PRS			
SEG/SEG-S (state forestation)			
<b>TOTAL State Revenues</b>		<b>\$</b>	<b>\$</b>
<b>NET ANNUALIZED FISCAL IMPACT</b>			
		<u>State</u>	<u>Local</u>
NET CHANGE IN COSTS		\$	\$
NET CHANGE IN REVENUE		\$see text of fiscal note	\$
<b>Agency/Prepared By</b>		<b>Authorized Signature</b>	
DOR/ Daniel Huegel (608) 266-5705		Paul Ziegler (608) 266-5773	
		<b>Date</b>	
		4/4/2013	