

Fiscal Estimate - 2017 Session

Original
 Updated
 Corrected
 Supplemental

LRB Number 17-1617/2	Introduction Number AB-0619
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Description
 charitable donations to the family of a law enforcement officer or fire fighter killed in the line of duty

Fiscal Effect

State:

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

Local:

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

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/ Bradley Caruth (608) 261-8984	Authorized Signature Jamie Adams (608) 266-6785	Date 11/15/2017
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Fiscal Estimate Narratives

DOR 11/15/2017

LRB Number	17-1617/2	Introduction Number	AB-0619	Estimate Type	Original
Description charitable donations to the family of a law enforcement officer or fire fighter killed in the line of duty					

Assumptions Used in Arriving at Fiscal Estimate

Effective January 1, 2017, this bill provides an income tax exemption for amounts received by the immediate family of a law enforcement officer or fire fighter killed in the line of duty to pay for expenses related to the death of the officer or fire fighter, regardless of how the amounts are raised.

Under current state and federal law, monetary "gifts" are not included in the taxable income of the recipient, so the bill is not expected to impact tax revenue.

Because DOR would be required to include the bill's exemption in the individual income tax instruction booklets for 2017, and the instruction booklets are currently in the process of being printed, DOR will incur administrative costs to amend the 2017 instructions. The department expects to be able to absorb these costs.

Long-Range Fiscal Implications