

### Fiscal Estimate - 2017 Session

Original     
  Updated     
  Corrected     
  Supplemental

<b>LRB Number</b> <b>17-2452/1</b>	<b>Introduction Number</b> <b>SB-138</b>	
<b>Description</b> creating a refundable individual income tax credit for the parent of a stillbirth		
<b>Fiscal Effect</b>		
<b>State:</b> <input type="checkbox"/> No State Fiscal Effect <input type="checkbox"/> Indeterminate <input type="checkbox"/> Increase Existing Appropriations <input type="checkbox"/> Increase Existing Revenues <input checked="" type="checkbox"/> Increase Costs - May be possible to absorb within agency's budget <input type="checkbox"/> Decrease Existing Appropriations <input type="checkbox"/> Decrease Existing Revenues <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Create New Appropriations <input type="checkbox"/> Decrease Costs		
<b>Local:</b> <input type="checkbox"/> No Local Government Costs <input type="checkbox"/> Indeterminate 1. <input type="checkbox"/> Increase Costs      3. <input type="checkbox"/> Increase Revenue <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory 2. <input type="checkbox"/> Decrease Costs      4. <input type="checkbox"/> Decrease Revenue <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory 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		
<b>Fund Sources Affected</b> <b>Affected Ch. 20 Appropriations</b> <input checked="" type="checkbox"/> GPR <input type="checkbox"/> FED <input type="checkbox"/> PRO <input type="checkbox"/> PRS <input type="checkbox"/> SEG <input type="checkbox"/> SEGS 20.835(2)(cc)		
<b>Agency/Prepared By</b> DOR/ Bradley Caruth (608) 261-8984	<b>Authorized Signature</b> Jamie Adams (608) 266-6785	<b>Date</b> 4/5/2017

## Fiscal Estimate Narratives

DOR 4/5/2017

LRB Number	17-2452/1	Introduction Number	SB-138	Estimate Type	Original
<b>Description</b> creating a refundable individual income tax credit for the parent of a stillbirth					

### Assumptions Used in Arriving at Fiscal Estimate

This bill creates a refundable individual income tax credit of \$2,000 that may be claimed by the parent of a stillbirth. The bill defines stillbirth as a birth that occurs in this state for which a fetal death report is required.

Based on data from the Wisconsin Department of Health Services, Annual Wisconsin Birth and Infant Mortality Report for 2015, Wisconsin averaged about 348 fetal deaths per year during the 2010 to 2015 period. If each stillbirth results in a \$2,000 tax credit claim, the bill will result in a new appropriation of approximately \$700,000 per year. The report also indicates that about 46% of stillbirths in 2015 were to unmarried parents. To the extent that two unmarried parents each claim a \$2,000 credit, the fiscal effect would be increased to about \$1.0 million annually.

If the bill is passed before July 31, 2017, it will be effective for tax year 2017 and the initial fiscal impact will occur in fiscal year 2018. If the bill is passed after July 31, 2017, it will be effective for tax year 2018 and the initial fiscal impact will occur in fiscal year 2019.

### Long-Range Fiscal Implications

## Fiscal Estimate Worksheet - 2017 Session

Detailed Estimate of Annual Fiscal Effect

Original
  Updated
  Corrected
  Supplemental

<b>LRB Number</b> 17-2452/1	<b>Introduction Number</b> SB-138	
<b>Description</b> creating a refundable individual income tax credit for the parent of a stillbirth		
<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	1,000,000	
<b>TOTAL State Costs by Category</b>	<b>\$1,000,000</b>	<b>\$</b>
<b>B. State Costs by Source of Funds</b>		
GPR	1,000,000	
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		
<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	\$1,000,000	\$
NET CHANGE IN REVENUE	\$	\$
<b>Agency/Prepared By</b>		
<b>Authorized Signature</b>		<b>Date</b>
DOR/ Bradley Caruth (608) 261-8984		Jamie Adams (608) 266-6785
		4/5/2017