

### Fiscal Estimate - 2017 Session

Original       Updated       Corrected       Supplemental

|  |  |  |  |             |  |
|--|--|--|--|-------------|--|
| LRB Number <b>17-2482/1</b>  |  | Introduction Number <b>SB-167</b>  |  |             |  |
| <b>Description</b><br>the sales and use tax exemption for commercial radio and television station property   |  |  |  |             |  |
| <b>Fiscal Effect</b>   |  |  |  |             |  |
| <b>State:</b>  |  |  |  |             |  |
| <input checked="" type="checkbox"/> No State Fiscal Effect   |  |  |  |             |  |
| <input type="checkbox"/> Indeterminate   |  |  |  |             |  |
| <input type="checkbox"/> Increase Existing Appropriations  |  | <input type="checkbox"/> Increase Existing Revenues  |  |             |  |
| <input type="checkbox"/> Decrease Existing Appropriations  |  | <input type="checkbox"/> Decrease Existing Revenues  |  |             |  |
| <input type="checkbox"/> Create New Appropriations   |  | <input type="checkbox"/> Increase Costs - May be possible to absorb within agency's budget<br><input type="checkbox"/> Yes <input type="checkbox"/> No |  |             |  |
|  |  | <input type="checkbox"/> Decrease Costs  |  |             |  |
| <b>Local:</b>  |  |  |  |             |  |
| <input checked="" 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 type="checkbox"/> GPR <input type="checkbox"/> FED <input type="checkbox"/> PRO <input type="checkbox"/> PRS <input type="checkbox"/> SEG <input type="checkbox"/> SEGS |  |  |  |             |  |
| <b>Agency/Prepared By</b>  |  | <b>Authorized Signature</b>  |  | <b>Date</b> |  |
| DOT/ Reed McGinn (608) 266-7857  |  | Amy Bayer (608) 264-8423   |  | 5/9/2017    |  |

**Fiscal Estimate Narratives**

**DOT 5/9/2017**

|  |                                   |                               |
|--|-----------------------------------|-------------------------------|
| LRB Number <b>17-2482/1</b>  | Introduction Number <b>SB-167</b> | Estimate Type <b>Original</b> |
| <b>Description</b><br>the sales and use tax exemption for commercial radio and television station property |                                   |                               |

**Assumptions Used in Arriving at Fiscal Estimate**

This bill modifies the sales and use tax exemption for commercial radio and television station property. Among other exemptions, a motor vehicle licensed for highway use is exempt from sales and use tax if it is used exclusively in the origination of commercial radio or television program material. This proposal will have no fiscal impact on WisDOT.

**Long-Range Fiscal Implications**

None.