

## Fiscal Estimate - 2017 Session

Original     
  Updated     
  Corrected     
  Supplemental

<b>LRB Number</b> 17-4896/1	<b>Introduction Number</b> SB-625
<b>Description</b> requiring a local referendum to impose a wheel tax	
<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 <input type="checkbox"/> Yes <input type="checkbox"/> No
	<input type="checkbox"/> Decrease Costs
<b>Local:</b>	
<input type="checkbox"/> No Local Government Costs	
<input type="checkbox"/> Indeterminate	
1. <input checked="" type="checkbox"/> Increase Costs <input type="checkbox"/> Permissive <input checked="" type="checkbox"/> Mandatory	3. <input type="checkbox"/> Increase Revenue <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory
2. <input type="checkbox"/> Decrease Costs <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 type="checkbox"/> Others	
<input type="checkbox"/> School Districts <input type="checkbox"/> WTCS Districts	
<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>	
ELEC/ Michael Haas (608) 266-8005	
<b>Authorized Signature</b>	
Michael Haas (608) 266-8005	
<b>Date</b>	
12/9/2017	

## Fiscal Estimate Narratives

ELEC 12/9/2017

LRB Number	17-4896/1	Introduction Number	SB-625	Estimate Type	Original
<b>Description</b> requiring a local referendum to impose a wheel tax					

### Assumptions Used in Arriving at Fiscal Estimate

The bill requires a county or municipality to hold a referendum election to approve a proposed wheel tax before the tax may be imposed in the jurisdiction. There is no fiscal impact to the Wisconsin Elections Commission because the Commission does not print ballots or collect results of municipal and county election contests. Commission staff may be asked to review a ballot design or answer routine questions regarding the inclusion of a referendum question on a ballot, but those tasks are part of the staff's normal course of duties and would not involve a significant amount of time or effort.

Depending upon whether a wheel tax is proposed at the county or municipal level, that jurisdiction would incur additional costs under the bill due to the requirement to hold a referendum election which is not required under current law. The referendum election is required to be held at a regular election, so there would be no additional costs for election inspectors or polling place set up and operation. The county or municipality would need to include the referendum question on the ballot and ensure that the voting equipment is programmed to properly tally votes cast in the referendum.

The costs for adding a question to the ballot and programming voting equipment are incremental and also vary widely depending upon several factors, including whether the equipment vendor or local staff program the voting equipment and the number of contests on the ballot. The jurisdiction (county or municipality) proposing the wheel tax is responsible for the prorated cost of adding the referendum question to the ballot. For example, if there are 9 other contests on the ballot, the responsible jurisdiction would be responsible for an additional one-tenth of the cost of printing the ballot and programming the voting equipment.

The Elections Commission sought estimates from several municipalities as to the local fiscal impact of requiring that a referendum question be conducted where it was not previously required. The City of Milwaukee estimates that, on average, it would be responsible for an additional \$20,000 - 30,000 in ballot printing and equipment coding costs. The City of Madison reported that, where there was not already a municipal contest on the ballot, the programming costs would increase by approximately \$26,000 and the additional cost of printing ballots would range between \$20,000 and \$40,000 at a spring election and up to \$100,000 at a fall election, depending upon the expected voter turnout.

### Long-Range Fiscal Implications