

**ADMINISTRATIVE RULES
FISCAL ESTIMATE
AND ECONOMIC IMPACT ANALYSIS**

Type of Estimate and Analysis		
<input checked="" type="checkbox"/> Original <input type="checkbox"/> Updated <input type="checkbox"/> Corrected		
Administrative Rule Chapter, Title and Number		
Section Tax 12.50 – Exempt solar and wind energy systems and Section Tax 20.01 to 20.03 School Levy Tax Credit, Lottery Fund.		
Subject		
Exempt solar and wind energy systems and School Levy Tax Credit, Lottery Fund		
Fund Sources Affected		Chapter 20, Stats. Appropriations Affected
<input type="checkbox"/> GPR <input type="checkbox"/> FED <input type="checkbox"/> PRO <input type="checkbox"/> PRS <input type="checkbox"/> SEG <input type="checkbox"/> SEG-S		
Fiscal Effect of Implementing the Rule		
<input checked="" type="checkbox"/> No Fiscal Effect <input type="checkbox"/> Indeterminate	<input type="checkbox"/> Increase Existing Revenues <input type="checkbox"/> Decrease Existing Revenues	<input type="checkbox"/> Increase Costs <input type="checkbox"/> Could Absorb Within Agency's Budget <input type="checkbox"/> Decrease Costs
The Rule Will Impact the Following (Check All That Apply)		
<input type="checkbox"/> State's Economy <input type="checkbox"/> Local Government Units	<input type="checkbox"/> Specific Businesses/Sectors <input type="checkbox"/> Public Utility Rate Payers	
Would Implementation and Compliance Costs Be Greater Than \$20 million?		
<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
Policy Problem Addressed by the Rule		
The proposed rule will amend s. Tax 12.50 to reflect changes made to sec. 70.111 (18), Wis. Stats., by 2013 Wisconsin Act 20 and repeal ss. Tax 20.01 to 20.03 because 2013 Wisconsin Act 20 repealed DOR's rule-making authority under sec. 73.03 (66), Wis. Stats.		
Summary of Rule's Economic and Fiscal Impact on Specific Businesses, Business Sectors, Public Utility Rate Payers, Local Governmental Units and the State's Economy as a Whole (Include Implementation and Compliance Costs Expected to be Incurred)		
As indicated in the attached fiscal estimate, there is no fiscal effect due to the proposed rule. No comments concerning the economic effect of the rule were submitted in response to the department's solicitation.		
Benefits of Implementing the Rule and Alternative(s) to Implementing the Rule		
The proposed rule will amend the administrative code to reflect current law.		
Long Range Implications of Implementing the Rule		
No long-range implications are anticipated.		
Compare With Approaches Being Used by Federal Government		
N/A		
Compare With Approaches Being Used by Neighboring States (Illinois, Iowa, Michigan and Minnesota)		
DOR is not aware of a similar rule in an adjacent state.		