

FISCAL ESTIMATE FORM

2019 Session

- ORIGINAL UPDATED
 CORRECTED SUPPLEMENTAL

LRB #

INTRODUCTION #

Admin. Rule # to be assigned

Subject

This rule proposes an order to: **repeal** Tax 11.26 (3) (g), 11.39 (4) (b), and 11.68 (9) (a) (Example 2); **amend** Tax 11.04 (1), (2), (4), and (5) (Note 1) and (Note 2), 11.05 (3) (u) and (Note) and (4) (a) and (f) (Note 2), 11.12 (1), (2) (f), (4) (a) (intro), (b) (intro) and 6. (title) and a., (c), and (d), and (7) (Note 1) and (Note 2), 11.14 (12) (d) and (16) and (Note 1) and (Note 2), 11.16 (1) (h) and (3) (c) (Note 1) and (Note 2), 11.17 (4) (b) 6. and (5) (Note 1) and (Note 4), 11.19 (6), 11.26 (3) (h) (Note 1), 11.33 (4) (f), (Example 1), and (Example 2) and (5) (f) (Note 2), 11.48 (3) (Note 1) and (Note 2), 11.49 (2) (b) and (3) (b) (Note 1) and (Note 2), 11.52 (7) (a) and (Note 1) and (Note 2), 11.53 (3) and (7) (Note 1) and (Note 2), 11.55 (1) and (2) (a), 11.57 (2) (i) and (6) (Note 1) and (Note 2), 11.62 (2) (b) and (3) (d) (Note 1) and (Note 2), 11.65 (1) (c), (3), and (5) (Note 1) and (Note 2), 11.66 (4) (b) and (6) (Note 1) and (Note 3), 11.68 (7) (b) 1., 2., and 3. (intro.) and (Example 1) and (Example 2), (9) (a) and (Example 1), and (13) (Note 1) and (Note 2), 11.83 (4) (c), 11.86 (6) (Note 1) and (Note 2), 11.87 (4) (Note 2), 11.92 (1) (b) and (7) (b) (Note 1), and 11.985 (3) (b) and (Note 1); **repeal and recreate** Tax 11.68 (4) (i); **create** Tax 11.04 (1) (a) 9., 11.05 (4) (a) 8. and (bg), 11.12 (1) (am), 11.17 (4) (a) 4., 11.48 (2) (f), 11.49 (2) (bg), 11.52 (5m) and (7) (e), 11.57 (2) (r), 11.66 (2) (c) (Note), 11.68 (4) (j) and (7) (b) 2g., 2h., 2r., and 3. a. and b. and (Example), 11.86 (5) (d), 11.87 (3) (h), and 11.92 (1) (bg).

Fiscal Effect

State: No State Fiscal Effect

Check columns below only if bill makes a direct appropriation or affects a sum sufficient appropriation

- Increase Existing Appropriation Increase Existing Revenues
 Decrease Existing Appropriation Decrease Existing Revenues
 Create New Appropriation

- Increase Costs - May be Possible to Absorb Within Agency's Budget Yes No
 Decrease Costs

Local: No Local Government Costs

1. Increase Costs
 Permissive Mandatory
2. Decrease Costs
 Permissive Mandatory
3. Increase Revenues
 Permissive Mandatory
4. Decrease Revenues
 Permissive Mandatory

5. Types of Local Governmental Units Affected:
 Towns Villages Cities
 Counties Others _____
 School Districts WTCS Districts

Fund Sources Affected

- GPR FED PRO PRS SEG SEG-S

Affected Ch. 20 Appropriations

Assumptions Used in Arriving at Fiscal Estimate:

2015 Wisconsin Act 126, 2015 Wisconsin Act 170, 2017 Wisconsin Act 17, 2017 Wisconsin Act 59, 2017 Wisconsin Act 190, 2017 Wisconsin Act 231, and 2017 Wisconsin Act 290 made numerous changes to Wisconsin's sales and use tax laws.

The department has created this proposed rule order to reflect these statutory changes as well as provide needed clarification and correction as described above.

This rule makes changes to reflect current law and current department policy, therefore, there is no fiscal effect for the proposed rule.

Long-Range Fiscal Implications:

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Date
 1-20-2020

FISCAL ESTIMATE WORKSHEET

ORIGINAL UPDATED
 CORRECTED SUPPLEMENTAL

Detailed Estimate of Annual Fiscal Effect

2019 Session

LRB #

Admin. Rule #
to be assigned

INTRODUCTION #

Subject

This rule proposes an order to: **repeal** Tax 11.26 (3) (g), 11.39 (4) (b), and 11.68 (9) (a) (Example 2); **amend** Tax 11.04 (1), (2), (4), and (5) (Note 1) and (Note 2), 11.05 (3) (u) and (Note) and (4) (a) and (f) (Note 2), 11.12 (1), (2) (f), (4) (a) (intro), (b) (intro) and 6. (title) and a., (c), and (d), and (7) (Note 1) and (Note 2), 11.14 (12) (d) and (16) and (Note 1) and (Note 2), 11.16 (1) (h) and (3) (c) (Note 1) and (Note 2), 11.17 (4) (b) 6. and (5) (Note 1) and (Note 4), 11.19 (6), 11.26 (3) (h) (Note 1), 11.33 (4) (f), (Example 1), and (Example 2) and (5) (f) (Note 2), 11.48 (3) (Note 1) and (Note 2), 11.49 (2) (b) and (3) (b) (Note 1) and (Note 2), 11.52 (7) (a) and (Note 1) and (Note 2), 11.53 (3) and (7) (Note 1) and (Note 2), 11.55 (1) and (2) (a), 11.57 (2) (i) and (6) (Note 1) and (Note 2), 11.62 (2) (b) and (3) (d) (Note 1) and (Note 2), 11.65 (1) (c), (3), and (5) (Note 1) and (Note 2), 11.66 (4) (b) and (6) (Note 1) and (Note 3), 11.68 (7) (b) 1., 2., and 3. (intro.) and (Example 1) and (Example 2), (9) (a) and (Example 1), and (13) (Note 1) and (Note 2), 11.83 (4) (c), 11.86 (6) (Note 1) and (Note 2), 11.87 (4) (Note 2), 11.92 (1) (b) and (7) (b) (Note 1), and 11.985 (3) (b) and (Note 1); **repeal and recreate** Tax 11.68 (4) (i); **create** Tax 11.04 (1) (a) 9., 11.05 (4) (a) 8. and (bg), 11.12 (1) (am), 11.17 (4) (a) 4., 11.48 (2) (f), 11.49 (2) (bg), 11.52 (5m) and (7) (e), 11.57 (2) (r), 11.66 (2) (c) (Note), 11.68 (4) (j) and (7) (b) 2g., 2h., 2r., and 3. a. and b. and (Example), 11.86 (5) (d), 11.87 (3) (h), and 11.92 (1) (bg).

I. One-Time Costs or Revenue Impacts for State and/or Local Government (do not include in annualized fiscal effect):

II. Annualized Costs:	Annualized Fiscal impact on State funds from:	
A. State Costs by Category	Increased Costs	Decreased Costs
State Operations – Salaries and Fringe	\$	\$ -
(FTE Position Changes)	(FTE)	(- FTE)
State Operations-Other Costs		-
Local Assistance		-
Aids to Individuals or Organizations		-
TOTAL State Costs by Category	\$	\$ -
B. State Costs by Source of Funds	Increased Costs	Decreased Costs
GPR	\$	\$ -
FED		-
PRO/PRS		-
SEG/SEG-S	\$	-
III. State Revenues - Complete this only when proposal will increase or decrease state revenues (e.g., tax increase, decrease in license fee, etc.)	Increased Rev.	Decreased Rev.
GPR Taxes	\$	\$ -
GPR Earned		-

FED		-
PRO/PRS		-
SEG/SEG-S		-
TOTAL State Revenues	\$	\$ -

NET ANNUALIZED FISCAL IMPACT

STATE

LOCAL

NET CHANGE IN COSTS	\$ 0	\$ 0
NET CHANGE IN REVENUES	\$ 0	\$ 0

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