ADMINISTRATIVE RULES Fiscal Estimate & Economic Impact Analysis

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Chapter Tax 11.97 - "Engaged in business" in Wisconsin 4. Subject Describes activities that require out-of-state retailers to collect and remit Wisconsin sales and use tax. 5. Fund Sources Affected 6. Chapter 20, Stats. Appropriations Affected GPR FED PRO PRS SEG SEG-S 7. Fiscal Effect Increase Existing Revenues Increase Costs Decrease Existing Revenues Decrease Costs Decrease Costs Indeterminate Decrease Existing Revenues Could Absorb Within Agency's Budget 8. The Rule Will Impact the Following (Check All That Apply) State's Economy Specific Businesses/Sectors Local Government Units Public Utility Rate Payers Small Businesses (if checked, complete Attachment A) 9. Estimate of Implementation and Compliance to Businesses, Local Governmental Units and Individuals, per s. 227.137(3)(b)(1). Stone 10. Would Implementation and Compliance Costs Businesses, Local Governmental Units and Individuals B \$10 Million or more Over Any 2-year Period, per s. 227.137(3)(b)(2)? Yes 🗟 No 11. Policy Problem Addressed by the Rule This rule order repeals sec. Tax 11.97, Adm. Code, which describes activities that requires out-of-state retailers to register and collect Wisconsin sales and use tax. This section of the Admin. Code is superseded by Wayfair and enactment of 2017 Wisconsin Astation Committee (WICPA), Wisconsin Ma	☐ Original ☐ Updated ☐ Corrected May 10, 2019		
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Local Governmental Units and the State's Economy as a Whole (Include Implementation and Compliance Costs Expected to be Incurred)	13. Identify the Local Governmental Units that Participated in the De	velopment of this EIA.	
There is no fiscal effect for the proposed rule as the state statutes carry the same requirements as the rule.	Local Governmental Units and the State's Economy as a Whole		
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15. Benefits of Implementing the Rule and Alternative(s) to Implementing the Rule

This section of the Admin. Code is superseded by Wayfair and duplicative of current statutes.

ADMINISTRATIVE RULES Fiscal Estimate & Economic Impact Analysis

16. Long Range Implications of Implementing the Rule

Since this section of the Admin. Code is superseded by *Wayfair* there are no long range implications of repealing sec. Tax 11.97.

17. Compare With Approaches Being Used by Federal Government

There are no similar approaches being used by Federal Government.

18. Compare With Approaches Being Used by Neighboring States (Illinois, Iowa, Michigan and Minnesota)

Adjacent states have implemented the U.S. Supreme Court's decision in *Wayfair* through legislation and administrative policy. Minnesota had an existing 1989 law that became effective due to the Court's decision in *Wayfair*. North Dakota enacted an economic nexus law for remote sellers prior to the *Wayfair* decision. Michigan issued an administrative bulletin to address economic nexus standards consistent with the *Wayfair* decision. All three states required remote sellers to begin collecting tax on October 1, 2018. Iowa enacted legislation prior to the *Wayfair* decision, although the legislation effective date and remote seller required collection date was January 1, 2019.

19. Contact Name	20. Contact Phone Number
Jen Chadwick	608-266-8253

This document can be made available in alternate formats to individuals with disabilities upon request

ADMINISTRATIVE RULES Fiscal Estimate & Economic Impact Analysis

ATTACHMENT A

1. Summary of Rule's Economic and Fiscal Impact on Small Businesses (Separately for each Small Business Sector, Include Implementation and Compliance Costs Expected to be Incurred)

2. Summary of the data sources used to measure the Rule's impact on Small Businesses

3. Did the agency consider the following methods to reduce the impact of the Rule on Small Businesses?

Less Stringent Compliance or Reporting Requirements

Less Stringent Schedules or Deadlines for Compliance or Reporting

Consolidation or Simplification of Reporting Requirements

Establishment of performance standards in lieu of Design or Operational Standards

Exemption of Small Businesses from some or all requirements

Other, describe:

4. Describe the methods incorporated into the Rule that will reduce its impact on Small Businesses

5. Describe the Rule's Enforcement Provisions

6. Did the Agency prepare a Cost Benefit Analysis (if Yes, attach to form) □ Yes □ No

FISCAL ESTIMATE FORM

2017 Sessio	n
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	LRE	B #		
	INT	RODUCTION	#	
		Admin. Rule # 11.97		
Subject This rule repeals Tax 11.97 relating to sales and use tax provisions for out-of-state retailers.				
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 Appropriation □ Decrease Existing Appropriation □ Decrease Existing Appropriation □ Decrease Existing Revenues □				
Create New Appropriation Decrease Costs				
Local: X No Local Government Costs				
1. Increase Costs 3.	Increase Revenu	ues	5. Types of Local Governmental Units Affected:	
Permissive Mandatory	Permissive	Mandatory	🗌 Towns 🔲 Villages 🔲 Cities	
2. Decrease Costs 4.	4. Decrease Revenues		Counties Others	
Permissive Mandatory	Permissive Mandatory		□ School Districts □ WTCS Districts	
Fund Sources Affected		Affected Ch. 20	Appropriations	
GPR FED PRO PRS SEG	G 🗌 SEG-S			

Assumptions Used in Arriving at Fiscal Estimate:

This rule order repeals sec. Tax 11.97, Adm. Code, which describes activities that requires out-of-state retailers to register and collect Wisconsin sales and use tax. This section of the Admin. Code is superseded by *Wayfair* and enactment of 2017 Wisconsin Act 368. Therefore, there is no effect on small business.

There is no fiscal effect for the proposed rule as the state statutes carry the same requirements as the rule.

Long-Range Fiscal Implications:

Agency/Prepared by:	Authorized Signature/Telephone No.	Date
Wisconsin Department of Revenue	Wisconsin Department of Revenue	
Travis Arthur	Jamie Adams	3-19-2019
(608) 266-8565	(608) 266-6785	

FISCAL ESTIMATE WORKSHEET

 WORKSHEET
 Detailed Estimate of Annual Fiscal Effect

 UPDATED
 IRB #

□ SUPPLEMENTAL

\boxtimes	ORIGINAL
	CORRECTED

LRB # INTRODUCTION 2017 Session Admin. Rule #

11.97

Subject

This rule repeals Tax 11.97 relating to sales and use tax provisions for out-of-state retailers.

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 o	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

	<u>STATE</u>		LOCAL	
NET CHANGE IN COSTS	\$ O	\$ O		
NET CHANGE IN REVENUES	\$ 0	\$ O		
Agency/Prepared by: Wisconsin Department of Revenue Travis Arthur (608) 266-8565	Authorized Signature/Telephone No. Wisconsin Department of Revenue Jamie Adams (608) 266-6785		Date 3-19-2019	