

FISCAL ESTIMATE FORM

2017 Session

- ORIGINAL UPDATED
- CORRECTED SUPPLEMENTAL

LRB #
INTRODUCTION #
Admin. Rule # to be assigned

Subject
Proposed Order of the Department of Revenue Repealing, Renumbering, Renumbering And Amending, Amending, Repealing And Recreating, And Creating Rules

Fiscal Effect

<p>State: <input checked="" type="checkbox"/> No State Fiscal Effect Check columns below only if bill makes a direct appropriation or affects a sum sufficient appropriation</p> <p><input type="checkbox"/> Increase Existing Appropriation <input type="checkbox"/> Increase Existing Revenues <input type="checkbox"/> Decrease Existing Appropriation <input type="checkbox"/> Decrease Existing Revenues <input type="checkbox"/> Create New Appropriation</p>	<p><input type="checkbox"/> Increase Costs - May be Possible to Absorb Within Agency's Budget <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><input type="checkbox"/> Decrease Costs</p>
---	---

Local: No Local Government Costs

<p>1. <input type="checkbox"/> Increase Costs <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory</p> <p>2. <input type="checkbox"/> Decrease Costs <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory</p>	<p>3. <input type="checkbox"/> Increase Revenues <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory</p> <p>4. <input type="checkbox"/> Decrease Revenues <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory</p>	<p>5. Types of Local Governmental Units Affected: <input type="checkbox"/> Towns <input type="checkbox"/> Villages <input type="checkbox"/> Cities <input type="checkbox"/> Counties <input type="checkbox"/> Others _____ <input type="checkbox"/> School Districts <input type="checkbox"/> WTCS Districts</p>
---	---	---

<p>Fund Sources Affected</p> <p><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</p>	<p>Affected Ch. 20 Appropriations</p>
--	--

Assumptions Used in Arriving at Fiscal Estimate:

2015 Wisconsin Act 218 requires the DOR issue a summons seeking records and documents from a taxpayer before the department may impose a penalty for failure to produce records. The proposed rule makes the following changes:

- Defines a "summons request" in accordance with 2015 Wisconsin Act 218
- Updates references and examples related to the failure to produce records so that they account for summons requests.

These changes reflect current law enacted during the 2015-2016 Legislative session. The rules are intended to reflect and clarify existing law and do not impose any additional fiscal impact.

Long-Range Fiscal Implications:

<p>Agency/Prepared by: Wisconsin Department of Revenue Brad Caruth (608) 261-8984</p>	<p>Authorized Signature/Telephone No. Wisconsin Department of Revenue Robert Schmidt (608) 266-5773</p>	<p>Date 1-13-2017</p>
---	---	---

FISCAL ESTIMATE WORKSHEET

Detailed Estimate of Annual Fiscal Effect

2017 Session

- ORIGINAL UPDATED
 CORRECTED SUPPLEMENTAL

LRB #

Admin. Rule #
to be assigned

INTRODUCTION #

Subject

Proposed Order of the Department of Revenue Repealing, Renumbering, Renumbering And Amending, Amending, Repealing And Recreating, And Creating Rules

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

Agency/Prepared by:
Wisconsin Department of Revenue
Brad Caruth
(608) 261-8984

Authorized Signature/Telephone No.
Wisconsin Department of Revenue
Robert Schmidt
(608) 266-5773

Date
1-13-2017