



## Legislative Fiscal Bureau

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Joint Committee on Finance

Paper #655

### Program Revenue Appropriations (DOR -- Tax Administration)

[LFB 2005-07 Budget Summary: Page 430, #3]

#### CURRENT LAW

The Department of Revenue (DOR) has twenty-five program revenue appropriations of various types. Most of the appropriations fund specific tax administration programs. Generally, program revenues are provided by retaining a share of tax collections, by reimbursement, or by fee payments.

#### GOVERNOR

Require the Secretary of Administration to lapse to the general fund \$998,200 in 2005-06 and \$416,600 in 2006-07 from certain program revenue appropriation accounts. The affected appropriations and required lapses are as follows:

<u>Appropriation</u>	<u>Required Lapse</u>		
	<u>2005-06</u>	<u>2006-07</u>	<u>Total</u>
Administration of County Sales Tax	\$164,000	\$169,000	\$333,000
Business Tax Registration	34,000	39,000	73,000
Administration of Baseball Park District Taxes	5,400	5,400	10,800
Administration of Professional Football Stadium Taxes	211,100	25,900	237,000
Administration of Premier Resort Area Tax	107,100	0	107,100
Administration of Local Exposition District Taxes	103,700	171,600	275,300
Administration of Income Tax Checkoffs	5,600	5,600	11,200
Reassessments	222,200	0	222,200
Reciprocity Agreement and Publications	<u>145,100</u>	<u>100</u>	<u>145,200</u>
Total	\$998,200	\$416,600	\$1,414,800

The lapses are primarily from expenditure reductions that are part of overall base budget reductions. The first year lapse amounts from the pro football stadium tax administration and reciprocity agreements appropriations include unencumbered appropriation balances. The lapses from the administration of resort taxes and reassessments appropriations do not reflect base budget reductions.

## **DISCUSSION POINTS**

The county and local sales, use, and exposition taxes are administered as part of the state sales tax administration system. Costs and positions are allocated to each of the local tax administration appropriations based on the workload attributed to administering each of the taxes. Similarly, administration of income tax checkoffs, and Minnesota/Wisconsin reciprocity are included in the Department's overall state tax collection, processing, and customer service functions. Administrative costs are charged to the related appropriation. Property tax reassessments are administered by the Division State and Local Finance.

### **County Sales Tax Administration**

1. Wisconsin counties may adopt a 0.5% sales tax imposed on the same goods and services that are subject to the state sales tax. The tax is "piggybacked" onto the state sales tax in that the county rate is added to the state rate and the county tax is administered, enforced and collected by the state. Currently, 57 counties have adopted a county sales tax.

2. The Department retains 1.75% of total county sales tax collections to fund the costs of administering the county sales tax. The administrative funds are placed in a program revenue county sales tax administration appropriation, and the year-end unencumbered balance in the appropriation lapses to the general fund. The Department is provided base level expenditure authority of \$3,371,200 PR and 33.25 PR positions.

3. AB 100 would reduce expenditure authority in the appropriation by \$164,000 PR in 2005-06 and \$169,000 PR in 2006-07 and delete 0.50 PR position, beginning in 2005-06. Of the total expenditure authority reduction, \$135,400 would be for personal property, and \$20,300 would be for salaries and fringe benefits related to the 0.50 position reduction. Supplies and services expenditure authority would be reduced \$8,300 in 2005-06 and \$13,300 in 2006-07. The 0.50 position that would be deleted is vacant. Including the base reductions and standard budget adjustments, the bill provides total expenditure authority of \$3,288,900 PR in 2005-06, \$3,283,900 PR in 2006-07, and 32.75 PR positions annually

4. Under AB 100, the Department is required to lapse to the general fund \$164,000 in 2005-06 and \$169,000 in 2006-07, to reflect the reduction in spending authority. In addition, another \$1,396,100 in 2005-06 and \$1,587,300 in 2006-07 is projected to lapse from the county sales tax administration appropriation to the general fund under the statutory lapse provision. The total lapse to the general fund is estimated to be \$1,560,100 in 2005-06 and \$1,756,300 in 2006-07. However, if annual county sales tax revenues are adjusted to reflect January, 2005, sales tax revenue

estimates, the estimated total lapse from the county sales tax appropriation to the general fund would be \$1,576,600 in 2005-06 and \$1,755,600 in 2006-07. This would be an increase of \$16,500 in 2005-06 and a decrease of \$700 in 2006-07.

**Alternatives**

1. Adopt the Governor's recommendation to lapse \$164,000 PR in 2005-06 and \$169,000 from the appropriation for the administration of the county sales tax to the general fund.
2. Increase the lapse to the general fund to reflect a reestimate of available balances.

<u>Alternative 2</u>	<u>GPR-REV</u>
2005-07 REVENUE (Change to Bill)	\$15,800

3. Delete the Governor's recommended lapse to the general fund.

<u>Alternative 3</u>	<u>GPR-REV</u>
2005-07 REVENUE (Change to Bill)	- \$333,000

**Business Tax Registration**

1. The Department charges a \$20 registration fee and a \$10 renewal fee, along with supplemental fees for certain liquor permits, to fund the centralized business tax registration (BTR) system. Through the system, taxpayers apply for required permits, licenses, and certificates, such as withholding tax and sales tax sellers permits, using one application and paying the single application and renewal fees. Fee collections are placed in the program revenue business tax registration appropriation. The year-end unencumbered balance in the appropriation that exceeds 10% of fiscal year expenditures is lapsed to the general fund. Currently, DOR is provided \$1,555,700 PR expenditure authority and 20.45 PR positions to administer the business tax registration program.

2. The bill would reduce supplies and services expenditure authority in the appropriation by \$34,000 PR in 2005-06 and \$39,000 PR in 2006-07. Total funding and positions provided for BTR would be \$1,484,600 PR in 2005-06, \$1,479,600 PR in 2006-07, and 20.45 PR positions each year.

3. The bill requires that DOR lapse the amount of the reduction (\$34,000 in 2005-06 and \$39,000 in 2006-07) from the business tax registration appropriation to the general fund. An additional \$308,600 is projected to lapse in 2005-06 under the statutory lapse provision, for a total lapse of \$342,600. Using more recent revenue and expenditure data, the 2005-06 total lapse from the business tax registration appropriation is estimated to be \$342,200, or \$400 less.

## Alternatives

1. Adopt the Governor's recommendation to lapse \$34,000 PR in 2005-06 and \$39,000 PR in 2006-07 from the appropriation for the business tax registration to the general fund.
2. Reestimate the lapse to the general fund by -\$400 in 2005-06.

<u>Alternative 2</u>	<u>GPR-REV</u>
2005-07 REVENUE (Change to Bill)	- \$400

3. Delete the Governor's recommended lapse to the general fund.

<u>Alternative 3</u>	<u>GPR-REV</u>
2005-07 REVENUE (Change to Bill)	- \$73,000

## Local Professional Baseball Park District Taxes Administration

1. A local professional baseball park district for the construction and operation of a new baseball stadium (Miller Park) for the Milwaukee Brewers was created by 1995 Wisconsin Act 56. The district is governed by a 13-member board and is made up of five counties: Milwaukee, Ozaukee, Racine, Washington, and Waukesha. A 0.1% sales and use tax is imposed on the same goods and services that are subject to the state sales tax in the five counties to provide funds for the District Board for construction and operation of the stadium.

2. DOR retains 1.5% of baseball stadium park district sales taxes for administrative costs. The funds are placed a program revenue, special district taxes administrative appropriation. The year-end unencumbered balance in the appropriation remains in the appropriation account and is carried over to the next year. The Department is provided base level expenditure authority of \$360,400 PR and 4.5 PR positions to administer the baseball stadium district sales tax.

3. AB 100 reduces expenditure authority by \$5,400 PR annually. The funding reduction is primarily allocated to personal property, with small reductions in supplies and services and LTE expenditure authority. Total annual expenditure and position authority under the bill for the special district taxes appropriation would be \$352,600 PR and 4.5 PR positions.

4. The bill would require that \$5,400 be annually lapsed from the baseball stadium district taxes administration appropriation to the general fund to reflect the expenditure reductions. When projected revenues are adjusted to reflect January, 2005, sales tax revenue estimates, a 2006-07 year-end balance of \$78,100 is estimated for baseball stadium district taxes appropriation. The Committee could require that the year-end unencumbered balance in the appropriation be lapsed to the general fund, either as one-time provision for the biennium, or as a permanent modification to the statutory appropriation language. The county sales administration appropriation has this required

lapse. Under such a provision, \$28,100 in 2005-06 and \$50,000 in 2006-07 would be lapsed to the general fund

5. The increase in the revenues retained by the state reflects the belief that the state should retain a certain amount of baseball park district sales tax revenues in excess of specific administrative expenses as a reimbursement for the general administrative services, such as data processing, compliance and audit activities, that are provided because the baseball park district sales tax is attached to the state's tax processing and enforcement system. Because such activities are funded with GPR, it is justifiable to transfer some of the revenues to the general fund.

6. However, there is also the view that the revenues not necessary to cover administrative costs should be returned to the baseball park district board. The tax is imposed by the board and should be used to fund construction and operation of the baseball stadium. The tax is providing sufficient funds to cover DOR's related administrative costs through current provisions.

### **Alternatives**

1. Adopt the Governor's recommendation to lapse \$5,400 PR annually to the general fund.

2. Modify the Governor's recommendation related to the required lapse from the baseball park district taxes administrative appropriation by adopting one or more of the following:

a. Require that the year-end unencumbered balance in the appropriation be lapsed to general fund in each year of the 2005-07 biennium. (\$28,100 in 2005-06 and \$50,000 in 2006-07)

<u>Alternative 2a</u>	<u>GPR-REV</u>
2005-07 REVENUE (Change to Bill)	\$78,100

b. Modify statutory appropriation language to require that the unencumbered year-end balance in the appropriation be lapsed to the general fund.

<u>Alternative 2b</u>	<u>GPR-REV</u>
2005-07 REVENUE (Change to Bill)	\$78,100

c. Require that the unencumbered year-end balance in the appropriation be transferred to the stadium district.

<u>Alternative 2c</u>	<u>GPR-REV</u>
2005-07 REVENUE (Change to Bill)	- \$10,800

3. Delete the Governor's recommended lapse to the general fund.

<b>Alternative 3</b>	<b>GPR-REV</b>
<b>2005-07 REVENUE</b> (Change to Bill)	- \$10,800

### **Local Professional Football Stadium District Taxes Administration**

1. A local professional football stadium district for construction and maintenance of a renovated football stadium for the Green Bay Packers was created by 1999 Wisconsin Act 167. The Green Bay-Brown County Professional Football Stadium District is contiguous with Brown County and is governed by a seven-member board. As a result of a September 12, 2000, referendum approving a District resolution imposing a sales and use tax, a 0.5% sales and use tax is imposed in the District for purposes related to football stadium facilities.

2. DOR is allocated 1.5% of total District sales taxes collected for administration of the pro football stadium district tax. Administrative funds are placed in the professional football stadium tax administration appropriation. The year-end unencumbered balance in the appropriation account is carried over to the next fiscal year. Total annual base level expenditure and position authority is \$152,300 PR and 1.5 PR positions.

3. Annual expenditure authority would be reduced \$25,900 PR under AB 100. Similar, to the baseball park district tax administration reduction, most of the pro football stadium tax administration appropriation reduction in expenditure authority would be for personal property, with small reductions for LTEs and supplies and services. The appropriation would be provided total annual expenditure authority of \$134,700 PR and 1.5 PR positions.

4. The Department would be required to lapse \$25,900 in each year from the pro football stadium tax administration appropriation to reflect the expenditure reductions. In addition, another \$185,200 would be lapsed from the appropriation balance to the general fund in 2005-06. The total lapse amounts would be \$211,100 in 2005-06 and \$25,900 in 2006-07.

5. However, when projected revenues for the pro football stadium tax appropriation are adjusted to reflect January, 2005, sales tax revenue estimates, the estimated 2006-07 unencumbered balance in the appropriation would be \$587,500, after the AB 100 required lapses are subtracted. The Committee could require an additional lapse of \$393,400 in 2005-06 and \$194,100 in 2005-06 from the year-end balances in pro football stadium tax administration appropriation account. Again, this could be viewed as reimbursement for general Department administrative services, and made permanent or on a one-time basis during the biennium. Conversely, the balances could be allocated to the professional football stadium district. (See policy discussion under baseball park district tax administration above.)

## Alternatives

1. Adopt the Governor's recommendation to lapse \$211,000 PR in 2005-06 and \$25,900 PR in 2006-07 to the general fund.

2. Modify the Governor's recommendation related to the required lapse from the professional football stadium district taxes administrative appropriation by adopting one or more of the following:

a. Require that the year-end unencumbered balance in the appropriation be lapsed to general fund in each year of the 2005-07 biennium. (\$393,400 in 2005-06 and \$194,100 in 2006-07)

<u>Alternative 2a</u>	<u>GPR-REV</u>
2005-07 REVENUE (Change to Bill)	\$587,500

b. Modify statutory appropriation language to require that the unencumbered year-end balance in the appropriation be lapsed to the general fund.

<u>Alternative 2b</u>	<u>GPR-REV</u>
2005-07 REVENUE (Change to Bill)	\$587,500

c. Require that the unencumbered year-end balance in the appropriation be transferred to the stadium district.

<u>Alternative 2c</u>	<u>GPR-REV</u>
2005-07 REVENUE (Change to Bill)	- \$237,000

3. Delete the Governor's recommended lapse to the general fund.

<u>Alternative 3</u>	<u>GPR-REV</u>
2005-07 REVENUE (Change to Bill)	- \$237,000

## Local Exposition District Taxes Administration

1. The City of Milwaukee has created a local exposition district called the Wisconsin Center Tax District for the purpose of acquiring and managing its exposition center facilities. The District is comprised of cities and villages wholly or partially in Milwaukee County. Such a district is authorized to impose three different local taxes, including a room tax, a food and beverage tax, and a car rental tax.

2. Local exposition taxes include a 0.25% sales tax on certain food and beverage sales, a 3% sales tax on car rentals, and a 2% basic room tax on room charges (an additional 7% room tax is authorized in Milwaukee). The Department retains 2.55% of total tax collections to cover administrative costs. The year-end unencumbered balance in the appropriation in excess of 10% of fiscal year expenditures is returned to the District. Total base level expenditure and position authority for administration of local exposition taxes is \$332,600 PR and 3.0 PR positions.

3. Under the bill, annual expenditure authority would be reduced by \$28,400 PR for supplies and services, and by \$75,300 PR for permanent property. In addition, expenditure and position authority for 2006-07 would be reduced by \$67,900 PR for salary and fringe benefits and by 1.0 PR position. Total expenditure and position authority that would be provided for administration of exposition taxes would be \$238,300 PR and 3.0 PR positions in 2005-06 and \$170,400 PR and 2.0 PR positions in 2006-07.

4. The bill would require DOR to lapse the amount of the expenditure reductions, \$103,700 in 2005-06 and \$171,600 in 2006-07, from the local exposition district taxes administration appropriation to the general fund. Since the statutes require amounts in the appropriation's year-end balance in excess of 10% of expenditures to be returned to the District, the transfer to the District would be reduced. However, the District would receive the amount it would have received without the expenditure reductions. The amount that would be returned to the District is estimated to be \$78,300 in 2005-06 and \$93,100 in 2006-07. The Committee could lapse these additional amounts from the administration of local taxes appropriation to the general fund as biennial reimbursement for general administrative costs and to offset the reduction in administrative funding through base budget reductions. However, this would reduce funding for the Milwaukee Exposition Center District. (See policy discussion under baseball park taxes above.) The District received \$1,000 in 2003-04 and is estimated to receive \$64,500 in 2004-05, from the transfer from the administration appropriation.

**Alternatives**

1. Adopt the Governor's recommendation to lapse \$103,700 PR in 2005-06 and \$171,600 PR in 2006-07 to the general fund.

2. Modify the Governor's recommendation to lapse to the general fund the remaining year-end unencumbered balance in 2005-06 (\$78,300) and 2006-07 (\$93,100) in the appropriation rather than transferring the balance to the exposition district.

<b>Alternative 2</b>	<b>GPR-REV</b>
<b>2005-07 REVENUE</b> (Change to Bill)	\$171,400

3. Delete the Governor's recommended lapse to the general fund.



**Alternative 3****GPR-REV****2005-07 REVENUE** (Change to Bill)

- \$275,300

**Premier Resort Area Taxes Administration**

1. The governing body of a political subdivision can enact an ordinance or adopt a resolution declaring itself to be a premier resort area if at least 40% of the equalized value of the taxable property within the political subdivision is used by retailers that fall within certain tourism-related standard industrial classifications. Proceeds from a premier resort area tax may only be used to pay for infrastructure expenses within the jurisdiction of the premier resort area. A municipality or a county, all of which is included in a premier resort area, can enact an ordinance to impose a tax at the rate of 0.5% on the gross receipts from the sale, lease, or rental in the municipality or county of goods and services that are taxable under the current state sales tax provisions made by businesses that are included in the list of tourism-related retailers.

2. The Department retains 3% of resort area taxes for administrative costs. The year-end unencumbered balance in the appropriation is carried over to the next fiscal year. DOR is provided \$21,000 PR and 0.50 PR in base level expenditure and position authority to administer resort area taxes.

3. The bill would not reduce expenditure or position authority, but would require the Department to lapse \$107,100 to the general fund in 2005-06 from the unencumbered balance in the resort tax administration appropriation. Under the bill, total annual expenditure and position authority for the appropriation would be \$21,500 PR and 0.50 PR position.

4. The projected 2006-07 unencumbered year-end balance in the resort tax administration appropriation is \$123,400, when the required 2005-06 lapse is subtracted. The Committee could require that the unencumbered year-end balance in the premier area resort tax administration appropriation be lapsed to the general fund on a biennial or permanent basis, as reimbursement for general DOR administrative costs. The amount of lapse would be \$82,300 in 2005-06 and \$41,100 in 2006-07. Conversely, the balance could be returned to resort area municipalities. (See policy discussion under baseball park district taxes above.)

**Alternatives**

1. Adopt the Governor's recommendation to lapse \$107,100 PR in 2005-06 to the general fund.

2. Modify the Governor's recommendation related to the required lapse from the premier resort area taxes administrative appropriation by adopting one or more of the following:

a. Require that the year-end unencumbered balance in the appropriation be lapsed to general fund in each year of the 2005-07 biennium. (\$82,300 in 2005-06 and \$41,100 in 2006-07)

<u>Alternative 2a</u>	<u>GPR-REV</u>
2005-07 REVENUE (Change to Bill)	\$123,400

b. Modify statutory appropriation language to require that the unencumbered year-end balance in the appropriation be lapsed to the general fund.

<u>Alternative 2b</u>	<u>GPR-REV</u>
2005-07 REVENUE (Change to Bill)	\$123,400

c. Require that the unencumbered year-end balance in the appropriation be transferred to the resort area municipality.

<u>Alternative 2c</u>	<u>GPR-REV</u>
2005-07 REVENUE (Change to Bill)	- \$107,100

3. Delete the Governor's recommended lapse to the general fund.

<u>Alternative 3</u>	<u>GPR-REV</u>
2005-07 REVENUE (Change to Bill)	- \$107,100

### **Administration of Endangered Resources, Professional Football District, and Breast Cancer Research Voluntary Payments**

1. Wisconsin taxpayers may currently designate (check-off) on the individual income tax return donations for three purposes--endangered resources, Lambeau Field, and breast cancer research. (A check-off for endangered resources is also provided on the state corporate income and franchise tax return.) Through the check-off programs the taxpayer can donate a specified amount for: (a) preservation and management of endangered and threatened Wisconsin plants and animals; (b) maintenance and operation of Lambeau Field; or (c) breast cancer research. The donation will either reduce the taxpayer's refund or increase the tax due by the amount of designation.

2. The costs of administering the voluntary designation programs are reimbursed from amounts designated for endangered resources, Lambeau Field, and breast cancer research. Annual base level expenditure authority for the administrative appropriation is \$35,600 PR. AB 100 would reduce annual expenditure authority by \$5,600 PR. Of the total reduction, \$2,400 PR would be LTE funding, and \$3,200 PR would be supplies and services funding. As a result, total annual expenditure authority provided for the endangered resources, professional football stadium district, and breast cancer research checkoff administration appropriation would be \$30,000.

3. Under the bill, the income tax check-off administration appropriation is required to lapse the \$5,600 expenditure reduction to the general fund as compensation for the Department's general administrative costs. However, through the check-off process the taxpayer is making a voluntary decision to contribute a certain amount for a specific purpose. If additional revenue is made available through administrative expenditure reductions, it could be argued that the taxpayer would want the funds to go to the designated purpose of the donation. If the taxpayer wished to make a contribution to the general fund, he or she could reduce the amount of refund, or send a check to the state Treasurer. As a result, the Committee may wish to require that DOR proportionally allocate the required expenditure reduction to the check-off programs rather than lapsing it to the general fund.

**Alternatives**

1. Adopt the Governor's recommendation to lapse \$5,600 PR annually to the general fund.

2. Modify the Governor's recommendation to require that that the annual expenditure reduction of \$5,600 in the appropriation be allocated proportionally to income tax check-off programs (endangered resources, Lambeau Field, or breast cancer research) rather than lapsed to the general fund.

<b><u>Alternative 2</u></b>	<b><u>GPR-REV</u></b>
2005-07 REVENUE (Change to Bill)	- \$11,200

3. Delete the Governor's recommended lapse to the general fund.

<b><u>Alternative 3</u></b>	<b><u>GPR-REV</u></b>
2005-07 REVENUE (Change to Bill)	- \$11,200

**Reassessments**

1. Under current law, except for Milwaukee, the owners of at least 5% of the assessed value of all property in a municipality may file a written complaint with DOR for reassessment of the municipality. If the appeal is successful, the Department will generally hire expert assessment help to conduct the reassessment. All costs incurred by the Department are charged back to the municipality.

2. Funds received as reimbursements from municipalities are placed in the reassessments appropriation and are used to pay the costs of the reassessments. Annual base level expenditure authority for the appropriation is \$635,500 PR, and this amount of expenditure authority is provided under the bill. Actual expenditures from the appropriation were \$74,700 in 2003-04.

3. The Department would be required to lapse \$222,200 to the general fund in 2005-06 from the year-end unencumbered balance in the reassessments appropriation. However, after adjustments are made to reflect revenue reestimates, the 2005-06 year-end unencumbered balance in the appropriation account is projected to be \$15,000 under the bill. Consequently, the Committee may wish to lapse an additional \$15,000 in 2005-06 from the reassessments appropriation to the general fund, to provide reimbursement for the Department's general administrative costs. (See the policy issue discussion under baseball park taxes above.)

**Alternatives**

1. Adopt the Governor's recommendation to lapse \$222,200 PR in 2005-06 to the general fund.

2. Modify the Governor's recommendation to require that the 2005-06 year-end unencumbered balance in the appropriation (\$15,000) be lapsed to the general fund.

<b><u>Alternative 2</u></b>	<b><u>GPR-REV</u></b>
<b>2005-07 REVENUE</b> (Change to Bill)	\$15,000

3. Delete the Governor's recommended lapse to the general fund.

<b><u>Alternative 3</u></b>	<b><u>GPR-REV</u></b>
<b>2005-07 REVENUE</b> (Change to Bill)	- \$222,200

**Reciprocity Agreement and Publications**

1. The administrative services appropriation for reciprocity agreement and publications is used to fund the costs of activities related to the Minnesota income tax reciprocity agreement, and for Department publications. Revenue for the appropriation is provided by reimbursements from a separate GPR appropriation for benchmark studies, and from the sale of Department publications. Currently, the source of revenue for the appropriation is the sale of DOR publications including the Wisconsin Tax Bulletin, Package WI-X (tax forms), Liquor Tax Booklet, Topical Court Case Index, and Practitioner Tax Forms. Base level expenditure authority for the reciprocity and publications appropriation is \$201,200 PR, and \$201,100 PR would be provided annually under the bill.

2. AB 100 would require the Department to lapse \$145,100 in 2005-06 and \$100 in 2006-07 from the reciprocity agreement and publications appropriation to the general fund. The 2006-07 unencumbered balance in the appropriation would be \$69,900. The Committee may wish to lapse \$69,900 in 2006-07 from the unencumbered balance of the reciprocity agreement and publications appropriation to the general fund, as reimbursement for DOR's general administrative costs.

**Alternatives**

1. Adopt the Governor's recommendation to lapse \$145,100 PR in 2005-06 and \$100 PR in 2006-07 to the general fund.

2. Modify the Governor's recommendation to require that the 2006-07 year-end unencumbered balance in the appropriation (\$69,900) be lapsed to the general fund.

<u>Alternative 2</u>	<u>GPR-REV</u>
2005-07 REVENUE (Change to Bill)	\$69,900

3. Delete the Governor's recommended lapse to the general fund.

<u>Alternative 3</u>	<u>GPR-REV</u>
2005-07 REVENUE (Change to Bill)	-\$145,200

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