STATE OF WISCONSIN DEPARTMENT OF ADMINISTRATION DOA-2049 (R09/2016) DIVISION OF EXECUTIVE BUDGET AND FINANCE 101 EAST WILSON STREET, 10TH FLOOR P.O. BOX 7864 MADISON, WI 53707-7864 FAX: (608) 267-0372

ADMINISTRATIVE RULES Fiscal Estimate & Economic Impact Analysis

1. Type of Estimate and Analysis	2. Date				
☐ Original ☐ Updated ☐ Corrected	October 6, 2021				
3. Administrative Rule Chapter, Title and Number (and Clearinghous	e Number if applicable)				
Chapters Tax 7 and 8 – Excise tax					
4. Subject					
This rule repeals Tax 7.11 and 8.63 (7) relating to excise tax provision	ons.				
5. Fund Sources Affected	6. Chapter 20, Stats. Appropriations Affected				
☐ GPR ☐ FED ☐ PRO ☐ PRS ☐ SEG ☐ SEG-S					
7. Fiscal Effect of Implementing the Rule					
	☐ Increase Costs				
☐ Indeterminate ☐ Decrease Existing Revenues	Decrease Costs				
	Could Absorb Within Agency's Budget				
8. The Rule Will Impact the Following (Check All That Apply)					
	fic Businesses/Sectors				
_	C Utility Rate Payers				
	Businesses (if checked, complete Attachment A)				
 Estimate of Implementation and Compliance to Businesses, Local 227.137(3)(b)(1). 	Governmental Units and Individuals, per s.				
\$0					
 Would Implementation and Compliance Costs Businesses, Local Governmental Units and Individuals Be \$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					
Tax sec. 7.11 describes the conditions and provisions for refunds of excise tax paid on beer sold to the armed forces. The rule describes copies of invoices and affidavits that must be signed, retained by the armed forces, or filed with the department. These procedures are outdated as all refund claims are electronically filed and electronic records are kept by the department.					
Tax sec. 8.63 (7) provides that the department shall post the name of liquor wholesale permittees on the internet, along with certain other information. The rule is obsolete as current law sec. 139.11 (4) (b) 2., requires the department to publish more detailed information about the permittee on the internet, and to update the internet listing more frequently.					
12. Summary of the Businesses, Business Sectors, Associations Re Individuals that may be Affected by the Proposed Rule that were					
A comment period was identified for economic impact and the public was notified. The comment period lasted from November 15, 2021, through November 29, 2021. No specific businesses were contacted.					
13. Identify the Local Governmental Units that Participated in the De	velopment of this EIA.				
No local government units participated in the development of this EIA.					
14. 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)					
No impact is anticipated.					

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15. Benefits of Implementing the Rule and Alternative(s) to Implementing the I	Rule			
The rules are being proposed to reflect various law and procedural changes. If the rules are not changed, they will be incorrect in that they will not reflect current law or current department policy.				
16. Long Range Implications of Implementing the Rule				
No long range implications are anticipated.				
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, low	va, Michigan and Minnesota)			
There are no similar approaches being used by neighboring states.				
19. Contact Name	20. Contact Phone Number			
Jen Olson	608-266-8253			

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

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ATTACHMENT A

 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

Cordinate Updated SupPetMentAL Updated	FISCAL ESTIMATE	E FORM				2021 Session
CORRECTED SUPPLEMENTAL Admin. Rule #					#	
Subject This rule repeals Tax 7.11 and 8.63 (7) relating to excise tax provisions. Fiscal Effect State: No State Fiscal Effect State: No State Fiscal Effect State: No State Fiscal Effect State: No State Fiscal Effect State: No State Fiscal Effect State: No State Fiscal Effect State: No State Fiscal Effect State: No State Fiscal Effect State: No State Fiscal Effect State: No State Fiscal Effect State: No State Fiscal Effect State: No State Fiscal Effect State: No State Fiscal Effect No St		_			#	
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	☐ Increase Existing Ap	propriation	Existing Re	venues		g <u>-</u>
Local: No Local Government Costs 3. Increase Revenues 5. Types of Local Governmental Units Affected: Permissive Mandatory Permissive Mandatory Nowns Villages Cities Permissive Mandatory Permissive Mandatory School Districts WTCS Districts Mandatory Permissive Mandatory School Districts WTCS Districts WTCS Districts Mandatory School Districts WTCS Dis	☐ Decrease Existing Ap	opropriation	e Existing Re	evenues		
1.					☐ Decrease Costs	
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2. Decrease Costs	_					
Permissive Mandatory Permissive Mandatory School Districts WTCS Districts	_					
Assumptions Used in Arriving at Fiscal Estimate: Tax sec. 7.11 describes the conditions and provisions for refunds of excise tax paid on beer sold to the armed forces. The rule describes copies of invoices and affidavits that must be signed, retained by the armed forces, or filed with the department. These procedures are outdated as all refund claims are electronically filed and electronic records are kept by the department. Tax sec. 8.63 (7) provides that the department shall post the name of liquor wholesale permittees on the internet, along with certain other information. The rule is obsolete as current law sec. 139.11 (4) (b) 2 requires the department to publish more detailed information about the permittee on the internet, and rupdate the internet listing more frequently. The rule order modifies the administrative code to reflect statutory changes and has no state or local fisc effect. (continued on page two) Long-Range Fiscal Implications: Agency/Prepared by: Wisconsin Department of Revenue Misconsin Department of Revenue Jamie Adams Janie Adams Janie Adams Janie Adams Affected Ch. 20 Appropriations Affected Ch. 20 Appropriations	_	_				
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Agency/Prepared by: Wisconsin Department of Revenue Mo Bah Authorized Signature/Telephone No. Wisconsin Department of Revenue Jamie Adams 10/14/2021	armed forces. The rarmed forces, or file electronically filed at Tax sec. 8.63 (7) printernet, along with requires the depart	rule describes copies of ed with the department and electronic records a provides that the depa a certain other informa ament to publish more	of invoice t. These are kept artment s ation. The detailed	es and affidavite procedures are by the departmental post the negarder rule is obso	s that must be sign a outdated as all refunent. The arme of liquor who lete as current law	ed, retained by the fund claims are lesale permittees on the visec. 139.11 (4) (b) 2.,
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Wisconsin Department of Revenue Mo Bah Wisconsin Department of Revenue Jamie Adams 10/14/2021	Long-Range Fiscal Implic	cations:		(continued on	page two)	
(60X) 767-67 (6	Wisconsin Department of	f Revenue	Wisconsir	n Department of Reams		

FISCAL ESTIMATE WORKSHEET	Detailed Estimate of Annua	al Fiscal Effect	2021 Session		
☐ ORIGINAL ☐ UPDATED	LRB#		Admin. Rule #		
☐ CORRECTED ☐ SUPPLEMENTAL	INTRODUCTION		To be assigned		
Subject This rule repeals Tax 7.11 and 8.63 (7) relating	n to excise tax provisions				
I. One-Time Costs or Revenue Impacts for State and/o		e in annualized fiscal effect)	:		
II. Annualized Costs: Annualized Fiscal impact of			n 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>	<u>L</u>	OCAL		
NET CHANGE IN COSTS	\$0	\$ 0			
NET CHANGE IN REVENUES	\$0	\$ 0			
Agency/Prepared by: Wisconsin Department of Revenue Mo Bah (608) 261-5136	Authorized Signature/Telephone Wisconsin Department of Revenu Jamie Adams (608) 266-6785		Date 10/14/2021		