

ADMINISTRATIVE RULES Fiscal Estimate & Economic Impact Analysis

1. Type of Estimate and Analysis <input checked="" type="checkbox"/> Original <input type="checkbox"/> Updated <input type="checkbox"/> Corrected	2. Date March 31, 2022
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3. Administrative Rule Chapter, Title and Number (and Clearinghouse Number if applicable)

Chapter Tax 1, 2, 4, 7, 8, 9, 11, 14 – JCRAR Report 2021

4. Subject

The rule order makes changes to Chapters Tax 1, Tax 2, Tax 4, Tax 7, Tax 8, Tax 9, Tax 11, and Tax 14 as a result of the JCRAR report submitted on March 31, 2021.

5. Fund Sources Affected <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	6. Chapter 20, Stats. Appropriations Affected
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7. Fiscal Effect of Implementing the Rule

<input checked="" type="checkbox"/> No Fiscal Effect	<input type="checkbox"/> Increase Existing Revenues	<input type="checkbox"/> Increase Costs	<input type="checkbox"/>
<input type="checkbox"/> Indeterminate	<input type="checkbox"/> Decrease Existing Revenues	Decrease Costs	
<input type="checkbox"/> Could Absorb Within Agency's Budget			

8. The Rule Will Impact the Following (Check All That Apply)

<input type="checkbox"/> State's Economy	<input type="checkbox"/> Specific Businesses/Sectors
<input type="checkbox"/> Local Government Units	<input type="checkbox"/> Public Utility Rate Payers
<input checked="" type="checkbox"/> 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).

\$ 0

10. 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

The changes eliminate references to obsolete provisions, add references to form and website updates, updates rules to reflect federal and state changes, updates contact information, updates rules to reflect statutory changes in [2017 Wisconsin Act 59](#), [2019 Wisconsin Act 9](#), and [2019 Wisconsin Act 28](#).

12. Summary of the Businesses, Business Sectors, Associations Representing Business, Local Governmental Units, and Individuals that may be Affected by the Proposed Rule that were Contacted for Comments.

A comment period was identified for economic impact and the public was notified. The comment period lasted from March 14, 2022, through March 28, 2022. No specific businesses were contacted.

13. Identify the Local Governmental Units that Participated in the Development 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.

15. Benefits of Implementing the Rule and Alternative(s) to Implementing the Rule

This rule is being promulgated primarily to update for nonsubstantive changes and to reflect the statutory provisions described above. If the rules are not changed, they will be incorrect in that they will not reflect current law or current

ADMINISTRATIVE RULES
Fiscal Estimate & Economic Impact Analysis

department policy and procedures.

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, Iowa, Michigan and Minnesota)

The department is not aware of a similar rule in an adjacent state.

19. Contact Name

Jen Olson

20. Contact Phone Number

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)

\$0

2. Summary of the data sources used to measure the Rule's impact on Small Businesses
Fuel license applications received during the fiscal year

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

None

5. Describe the Rule's Enforcement Provisions

If security is required to obtain the license, and the applicant does not provide the required security, the department does not issue the license.

6. Did the Agency prepare a Cost Benefit Analysis (if Yes, attach to form)

Yes No

FISCAL ESTIMATE FORM

2021 Session

- ORIGINAL UPDATED
 CORRECTED SUPPLEMENTAL

LRB #
INTRODUCTION #
Admin. Rule # to be assigned

Subject

The Wisconsin Department of Revenue proposes an order to: **repeal** Tax 2.99, 4.53 (3) (Note 1), 4.54 (3) (b), 11.001 (2) (d), 11.63 (c) 1. and 2., 11.66 (3) (c) 11.67 (3) (e) 2. (Note), and 11.68 (4) (fm); **consolidate, renumber, and amend** Tax 4.54 (3) (intro.) and (a); **amend** Tax 1.06, 1.13 (1) (b), 2.085 (3), 2.67 (2) (c) 4., 2.92 (2), 4.001 (2) (c) 1. (Note), 4.54 (2) (c), 7.001 (2) (c) 1. (Note), 8.001 (2) (c) 1. (Note), 8.03 (2) (Note), 9.001 (2) (c) 1. (Note), 9.70 (Title), (1), and (3) (a), (c), (d), (e), and (f), 11.001 (1), 11.001 (2) (e), 11.32 (4) (a) 2., 11.63 (2) (c), 11.66 (3) (intro.) and (d), 11.68 (13) (Title), (a), (c), (d), and (e), 11.84 (1) (c), and 14.03 (4) (b) 3. e.; **repeal and recreate** Tax 2.085 (1) and 2.92 (1); and **create** Tax 2.02 (11) (a) (Note) and 9.70 (2) (e); **relating to** income, franchise, excise, sales, and use tax provisions.

Fiscal Effect

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	<input type="checkbox"/> Increase Costs - May be Possible to Absorb Within Agency's Budget <input type="checkbox"/> Yes <input type="checkbox"/> No
<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	<input type="checkbox"/> Decrease Costs

Local:

<input checked="" type="checkbox"/> No Local Government Costs	1. <input type="checkbox"/> Increase Costs <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory 2. <input type="checkbox"/> Decrease Costs <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	3. <input type="checkbox"/> Increase Revenues <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory 4. <input type="checkbox"/> Decrease Revenues <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	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
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Fund Sources Affected

- GPR FED PRO PRS SEG SEG-S

Affected Ch. 20 Appropriations

Assumptions Used in Arriving at Fiscal Estimate:

The rule order makes changes to Chapters Tax 1, Tax 2, Tax 4, Tax 7, Tax 8, Tax 9, Tax 11, and Tax 14.

The changes eliminate references to obsolete provisions, add references to form and website updates, updates rules to reflect federal and state changes, updates contact information, updates rules to reflect statutory changes in 2017 Wisconsin Act 59, 2019 Wisconsin Act 9, and 2019 Wisconsin Act 28.

The rule order make changes and updates the administrative codes to reflect statutory changes and has no state or local fiscal effect.

Agency/Prepared by: Wisconsin Department of Revenue Bob Schmidt (608) 266-5773	Authorized Signature/Telephone No. Wisconsin Department of Revenue Jamie Adams (608) 266-6785	Date 11/15/2021
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FISCAL ESTIMATE WORKSHEET

Detailed Estimate of Annual Fiscal Effect

2021 Session

- ORIGINAL UPDATED
 CORRECTED SUPPLEMENTAL

LRB #	Admin. Rule #
INTRODUCTION	to be assigned

Subject

Changes to chs. Tax 1, 2, 4, 7, 8, 9, 11, and 14 as a result of the JCRAR report submitted on March 31, 2021

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

	<u>STATE</u>	<u>LOCAL</u>
NET CHANGE IN COSTS	\$ 0	\$ 0
NET CHANGE IN REVENUES	\$ 0	\$ 0

Agency/Prepared by: Wisconsin Department of Revenue Bob Schmidt (608) 266-5773	Authorized Signature/Telephone No. Wisconsin Department of Revenue Jamie Adams (608) 266-6785	Date 11/15/2021
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