

FISCAL ESTIMATE FORM

2021 Session

- ORIGINAL UPDATED
- CORRECTED SUPPLEMENTAL

LRB #

INTRODUCTION #

Admin. Rule # to be assigned

Subject

This rule repeals Tax 7.11 and 8.63 (7) relating to excise tax provisions.

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 Revenues
- Decrease Existing Appropriation Decrease Existing Revenues
- Create New Appropriation

Increase Costs - May be Possible to Absorb Within Agency's Budget Yes No

Decrease Costs

Local: No Local Government Costs

- 1. Increase Costs
 Permissive Mandatory
- 2. Decrease Costs
 Permissive Mandatory

- 3. Increase Revenues
 Permissive Mandatory
- 4. Decrease Revenues
 Permissive Mandatory

5. Types of Local Governmental Units Affected:
- Towns Villages Cities
 - Counties Others _____
 - School Districts WTCS Districts

Fund Sources Affected

- GPR FED PRO PRS SEG SEG-S

Affected Ch. 20 Appropriations

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 These procedures are outdated as all refund claims are electronically filed and electronic records are kept by the department.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 The rule is obsolete as current law sec. 139.11 (4) (b) 2., requires the department to publish more detailed information about the permittee on the internet, and to update the internet listing more frequently.

The rule order modifies the administrative code to reflect statutory changes and has no state or local fiscal effect.

Long-Range Fiscal Implications:

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10/14/2021

FISCAL ESTIMATE WORKSHEET

Detailed Estimate of Annual Fiscal Effect

2021 Session

- ORIGINAL UPDATED
 CORRECTED SUPPLEMENTAL

LRB #

Admin. Rule #
to be assigned

INTRODUCTION #

Subject

This rule repeals and recreates 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 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

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