

FISCAL ESTIMATE FORM

2021 Session

- ORIGINAL UPDATED
- CORRECTED SUPPLEMENTAL

LRB #
INTRODUCTION #
Admin. Rule # to be assigned

Subject
Create Chapter Tax 3.045 to Implement 2021 Act 58

Fiscal Effect

State: No State Fiscal Effect
 Check columns below only if bill makes a direct appropriation or affects a sum sufficient appropriation

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

Local: 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
--	--	--

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	Affected Ch. 20 Appropriations
---	---------------------------------------

Assumptions Used in Arriving at Fiscal Estimate:

The proposed rule provides definitions required to administer the provisions of 2021 Wisconsin Act 58 related to a new subtraction for active-duty military pay. The department is providing definitions for "active duty" and "U.S. armed forces", as well as providing a description of eligible pay for purposes of the subtraction. The rule is intended to reflect and clarify existing law and does not impose any additional fiscal impact.

Long-Range Fiscal Implications:

Agency/Prepared by: Wisconsin Department of Revenue Bradley Caruth (608) 261-8984	Authorized Signature/Telephone No. Wisconsin Department of Revenue Michael Oakleaf (608) 261-5173	Date 1/13/2022
---	---	--------------------------

FISCAL ESTIMATE WORKSHEET

Detailed Estimate of Annual Fiscal Effect

2021 Session

- ORIGINAL UPDATED
 CORRECTED SUPPLEMENTAL

LRB #	Admin. Rule # to be assigned
INTRODUCTION #	

Subject

Create Chapter Tax 3.045 to Implement 2021 Act 58

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 Bradley Caruth (608) 261-8984	Authorized Signature/Telephone No. Wisconsin Department of Revenue Michael Oakleaf (608) 261-5173	Date 1/13/2022
---	---	--------------------------