



STATE REPRESENTATIVE

SAMANTHA KERKMAN

2019 Senate Bill 90 / Assembly Bill 173

Tax Accountability Dashboard Act (GPR Dashboard)

Senate Committee on Agriculture, Revenue and Financial Institutions

Wednesday, December 18, 2019

Chairman Marklein and Members of the Committee: thank you holding a hearing on Senate Bill 90 and considering my testimony on the bill.

SB 90 prioritizes transparency for Wisconsin taxpayers by requiring the Department of Revenue (DOR) to create a dashboard on their website to report the amounts of general purpose revenue (GPR) collected and how GPR tax dollars are spent. The bill specifies that the information must be presented in readily understandable graphs and other formats.

Many taxpayers don't have easy access to this type of information about taxes and state spending. Certainly, the information is out there and often available on the web, but it's not all in one place and would require some piecing together to get the full picture. DOR already publishes a dashboard of Tax Revenue Since 1963 on the reports section of their website.

The GPR dashboard proposed in SB 90 would look similar to the Local Government Dashboard already on the DOR website. The Local Government Dashboard provides information about local taxes and expenditures, gives overviews by county, and allows taxpayers to make statewide comparisons.

Although there is no fiscal estimate required for SB 90, we contacted the Department of Revenue to ask what the fiscal impact would be to the department. DOR indicated that creating a GPR dashboard similar in nature to the Local Government Dashboard could be completed with existing resources.

Wisconsin has a strong tradition of accountability and transparency. We are already doing a great job with the Local Government Dashboard and Open Book Wisconsin. Senate Bill 90 would continue our commitment to open government by making state-level data readily available and would help facilitate a better understanding of how the state budget pie is sliced.

Referenced links:

Local Government Dashboard – <https://www.revenue.wi.gov/Pages/RA/Local-Government-Dashboard.aspx>

DOR Reports – <https://www.revenue.wi.gov/Pages/Report/Home.aspx>

Tax Revenue Since 1963 –
<https://www.revenue.wi.gov/Pages/RA/TaxCollectionsHistory.aspx>

Open Book Wisconsin – <http://openbook.wi.gov/>

FISCAL ESTIMATE FORM

2019 Session

- ORIGINAL UPDATED
 CORRECTED SUPPLEMENTAL

LRB # 2624/1
INTRODUCTION # AB 173
Admin. Rule #

Subject
 Disclosure of Information Regarding State Revenue

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

<input type="checkbox"/> Decrease Costs |
| <input type="checkbox"/> Decrease Existing Appropriation | <input type="checkbox"/> Decrease Existing Revenues | |
| <input type="checkbox"/> Create New Appropriation | | |

Local: No Local Government Costs

- | | | |
|--|---|--|
| 1. <input type="checkbox"/> Increase Costs
<input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory | 3. <input type="checkbox"/> Increase 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 |
| 2. <input type="checkbox"/> Decrease Costs
<input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory | 4. <input type="checkbox"/> Decrease Revenues
<input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory | |

Fund Sources Affected

- GPR FED PRO PRS SEG SEG-S

Affected Ch. 20 Appropriations

Assumptions Used in Arriving at Fiscal Estimate:

This bill requires the Department of Revenue to display on its website information relating to the amounts of general purpose revenue collected in this state and the purposes for which the amounts are spent. The information must be presented in readily understandable graphs and other formats that provide a basic overview of the amounts of money collected from different sources and how that money is used. The department's e-filing web page must prominently link to the web page containing the information and to the department's local government dashboard. Under the bill, DOR must work with the Department of Administration to gather information for the web page.

The department can create a dashboard similar in nature to the "Local Government Dashboard" and other data visualizations on the department's website with existing resources. The costs associated with the creation of a data dashboard with additional features or requirements beyond DOR's current offerings cannot be absorbed with existing resources. If additional information is required by changes to the bill, the department would need to revisit the fiscal impact to the agency.

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 12/3/2019
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FISCAL ESTIMATE WORKSHEET

Detailed Estimate of Annual Fiscal Effect

2019 Session

- ORIGINAL UPDATED
 CORRECTED SUPPLEMENTAL

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Subject

Disclosure of Information Regarding State Revenue

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	\$ minimal	\$ -
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	\$ minimal – see text	\$
NET CHANGE IN REVENUES	\$	\$

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 12/3/2019
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Overview
Quick Glance
Revenues and Expenditures
Data by County
Statewide Comparison
Tabular Data

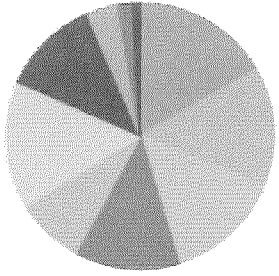
Village of Spring Green (Sauk) - 2017 Expenditures

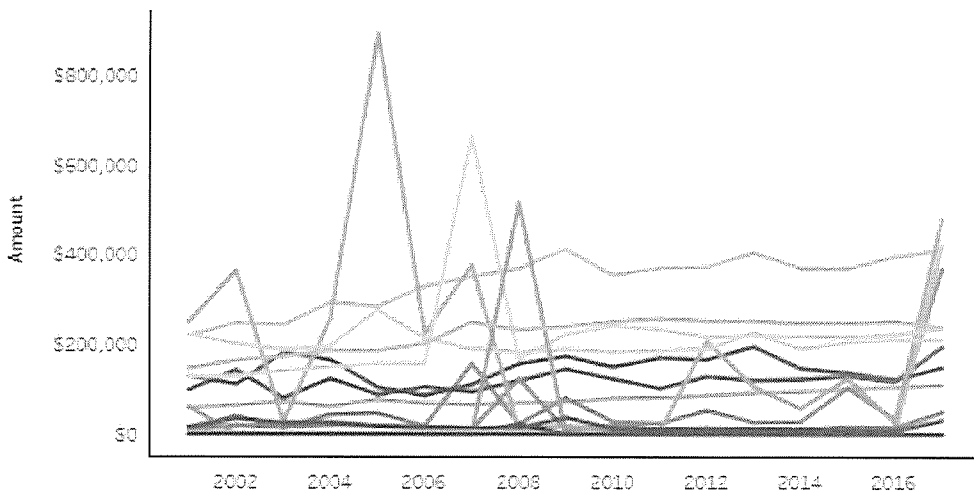
Select Local Government
 Village of Spring Green (Sauk)

Select
 Expenditures
 Revenues

Use Arrows to Change Year
 2017

		Amount	Share of Total (%)
Expenditures	Highway Construction	\$476,742	16.54%
	Other Sanitation	\$418,707	14.53%
	Law Enforcement	\$410,779	14.25%
	Road-Related Facilities	\$365,535	12.68%
	Culture & Education	\$237,586	8.25%
	Fire	\$234,251	8.13%
	General Government	\$209,173	7.26%
	Parks & Recreation	\$183,761	6.72%
	Highway Maintenance & Administrat...	\$147,582	5.12%
	Solid Waste Collection & Disposal	\$108,791	3.77%
	Other Public Safety	\$48,613	1.69%
	Conservation & Development	\$30,505	1.06%
	All Other Expenditures	\$0	0.00%
	Ambulance	\$0	0.00%
	Debt Service - Interest & Fiscal Charges	\$0	0.00%
	Debt Service - Principal	\$0	0.00%
	Health & Human Services	\$0	0.00%
	Other Financing Uses	\$0	0.00%
	Other Transportation	\$0	0.00%
Grand Total		\$2,882,125	100.00%





Legend

- All Other Expenditures
- Ambulance
- Conservation & Development
- Culture & Education
- Debt Service - Interest & Fiscal C...
- Debt Service - Principal
- Fire
- General Government
- Health & Human Services
- Highway Construction
- Highway Maintenance & Admini...
- Law Enforcement
- Other Financing Uses
- Other Public Safety
- Other Sanitation

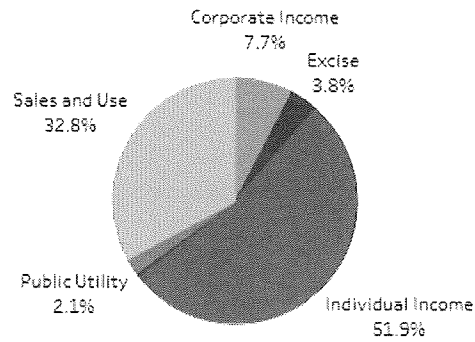
Wisconsin Tax Revenues: 1963-2019

- Total General Purpose Revenues (GPR)
- Excise Tax Detail (GPR)
- Utility Tax Detail (GPR)
- Historical Collections (GPR)
- Segregated Funds (SEG)

Total General Purpose Revenues (GPR) - 2019

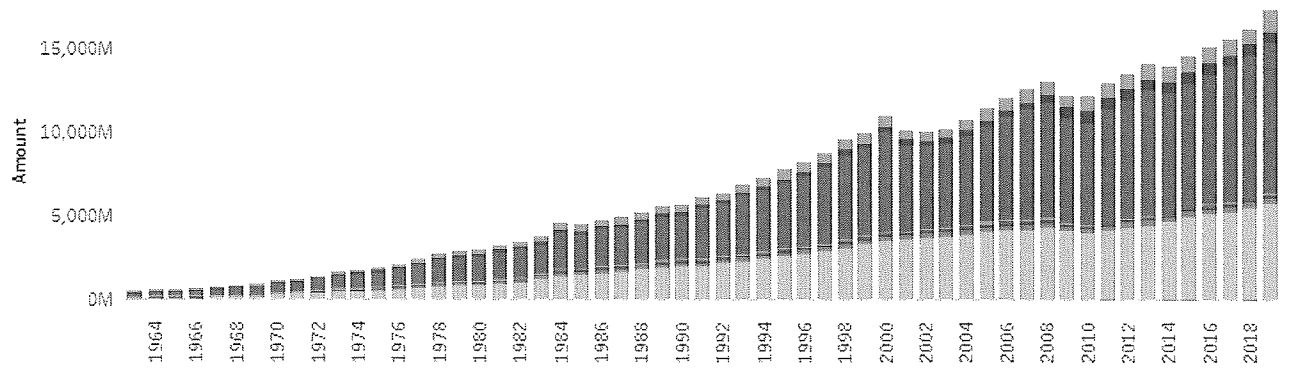
Fiscal Year

Total GPR in Fiscal Year 2019: \$17,341,387,000



- Major Tax Type
- Corporate Income
 - Excise
 - Individual Income
 - Inheritance, Estate...
 - Insurance Compani...
 - Miscellaneous
 - Public Utility
 - Sales and Use

Total GPR by Fiscal Year



Reports

This page lists informational and statistical reports relating to the Wisconsin economy, and our state and local tax system. In addition, there are reports about state aid programs for local governments, and tax relief for individuals. Documents appearing here also include economic and policy analyses.

[Agricultural Assessment](#) | [Aids to Local Governments](#) | [Alcohol Beverage Taxes](#) | [Assessment](#)

[Cigarette Tax](#) | [Corporate Income Tax](#) | [County Data](#)

[Debt](#)

[Earned Income Credit](#) | [Economy](#) | [Equalized Value](#) | [Estate Tax](#) | [Excise Taxes](#) | [Exempt Computer Aid](#) | [Expenditures](#) | [Expenditure Restraint Program](#)

[Farmland Credits](#) | [First Dollar Credit](#) | [Forestry](#)

[Homestead Credit](#)

[Income](#) | [Income Tax](#) | [Income Tax Reciprocity](#)

[Local Government](#) | [Lottery Credit](#)

[Manufacturing](#) | [Metropolitan](#) | [Municipal](#)

[Omitted Taxes](#)

[Personal Property Aid](#) | [Police and Fire Protection Fees](#) | [Property Tax](#)

[Qualified Wisconsin Businesses](#)

[Real Estate Transfer](#) | [Revenues](#) | [Room Taxes](#)

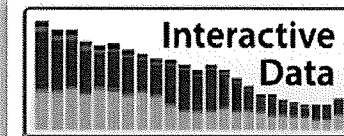
[Sales, Manufacturing](#) | [Sales, Property](#) | [Sales Tax](#) | [School District](#) | [School Levy Tax Credit](#) | [Shared Revenue](#) | [Special District](#) | [Special District Tax Distributions](#) | [Stadium Tax](#) | [State Taxes and Aids](#) | [Statement of Taxes](#)

[Tax Burden](#) | [Tax Exemptions](#) | [Tax Incremental Financing](#) | [Tax Revenues](#) | [Technical College](#) | [Town, Village and City](#)

[Uniform Chart of Accounts](#) | [Use Value](#) | [Utility Taxes](#)

A-Z Listing

A C D E F H I L
M O P Q R S T U



- Alcohol Beverages
- Assessed Property Values
- Cigarette/Tobacco Taxes
- Corporate Tax by Industry
- Equalized Property Values
- Individual Income Tax (IIT)
- IIT Refundable Credits
- Local Gov. Dashboard
- Lottery Credit
- Motor Fuel Consumption
- Police and Fire Fees
- Sales Tax Distributions
- Sales Tax by Industry
- Sales Tax Per Capita
- School District Taxes
- Special District Taxes
- Tax Burden Rankings
- Tax Increment Finance
- Tax Revenue Since 1963
- TVC Taxes Dashboard
- WI Economic Indicators
- WI Employment Data
- WI State & Local Taxes
- Wisconsin Exports
- Wisconsin MSAs

Testimony on 2019 Senate Bill 90
Senator Robert Cowles
Senate Committee on Agriculture, Revenue and Financial Institutions
December 18, 2019

Thank you, Chairman Marklein and committee members, for allowing me to submit testimony on 2019 Senate Bill 90, the Tax Accountability Dashboard Act. This bill requires the Department of Revenue to establish a dashboard on their website aimed at ensuring accountability and transparency for taxpayer dollars.

Wisconsin's state government has a strong tradition of accountability and transparency, and recent changes have brought accountability and transparency into the modern era. In a recent nationwide study, Wisconsin received an 'A' for its government spending transparency website, Open Book Wisconsin, which provides access to millions of state expenditure records. One of the study's recommendations to improve our transparency was to establish a local government expenditures dashboard. This recommendation was fulfilled in the 2017-19 State Budget which created a Local Government Dashboard on Department of Revenue's (DOR) website for people to view and compare the financial data for local governments throughout the state.

Senate Bill 90 requires a similar dashboard to be established for state General Purpose Revenue (GPR) on DOR's website. A link must also be provided on E-File Wisconsin, which is a website run by DOR where residents can submit their state income tax returns. The Tax Accountability Dashboard is geared towards helping residents better understand where their tax dollars are being spent by creating an accessible, clear, and upfront series of data and graphics.

While the information provided in the 250+ pages of the Comprehensive Annual Financial Report (CAFR) for FY 2017-18 is important for state government officials including ourselves, the CAFR is not a document that is prepared to be readily accessible and understood by the average taxpayer.

Attached to this testimony, I've provided a screenshot of the City of Green Bay's Local Government Dashboard page on DOR's website. This page will help to illustrate what the Tax Accountability Dashboard may look like if this legislation were enacted and how it's much simpler it will be to navigate and understand and how much less time it'll take to gather this basic information over what's provided in the CAFR.

Simply put, to further our tradition of accountability and transparency in state finances, the passage of the Tax Accountability Dashboard Act will make it easier for taxpayers to see and understand where their money is being spent. By helping to better inform taxpayers, we can advance our political discourse by ensuring that residents can see trends in state spending over time and, while they may understand the benefits of certain state services, they can also understand the costs.

The Assembly companion to Senate Bill 90, Assembly Bill 173, received a unanimous vote out of the Assembly Committee on Government Accountability and Oversight earlier this month.

City of Green Bay (Brown) - 2016 Expenditures

Select Local Government
City of Green Bay (Brown)

Select
 Expenditures
 Revenues

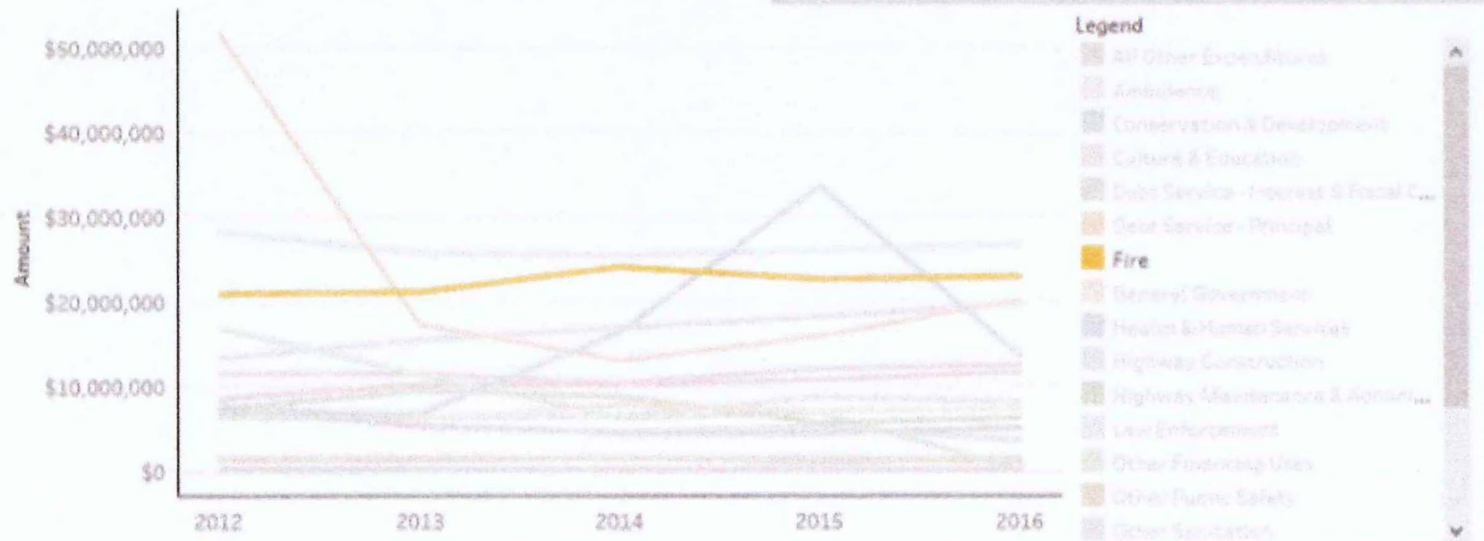
Use Arrows to Change Year
2016

Expenditures	Amount	Share of Total (%)
Law Enforcement	\$26,764,309	16.67%
Fire	\$22,998,273	14.33%
Debt Service - Principal	\$50,208,138	32.09%
Other Sanitation	\$19,740,278	12.78%
Conservation & Development	\$13,605,280	8.98%
Road-Related Facilities	\$12,609,785	7.99%
Parks & Recreation	\$11,683,892	7.27%
Solid Waste Collection & Disposal	\$9,159,939	5.90%
General Government	\$7,806,972	4.99%
Highway Maintenance & Administrati...	\$6,297,163	3.98%
Debt Service - Interest & Fiscal Charges	\$5,036,937	3.14%
Highway Construction	\$3,570,560	2.27%
Other Transportation	\$1,423,963	0.90%
Other Public Safety	\$1,316,646	0.83%
Health & Human Services	\$168,549	0.10%
Ambulance	\$116,993	0.07%
All Other Expenditures	\$0	0.00%
Culture & Education	\$0	0.00%
Other Financing Uses	\$0	0.00%
Grand Total	\$160,504,629	



Revenue or Expenditure: Expenditures
 Metric: Fire
 Amount: \$22,998,273
 Share of Total Expenditures: 14.33%

Operating expenditures and capital outlay for fire related services.



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 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. <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:
- Towns Villages Cities
 Counties Others
 School Districts WTCS Districts

Fund Sources Affected

- GPR FED PRO PRS SEG SEG-S

Affected Ch. 20 Appropriations

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Agency/Prepared by:
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Date

12/3/2019

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Detailed Estimate of Annual Fiscal Effect

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PRO/PRS		-
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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	\$ minimal – see text	\$
NET CHANGE IN REVENUES	\$	\$

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 12/3/2019
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