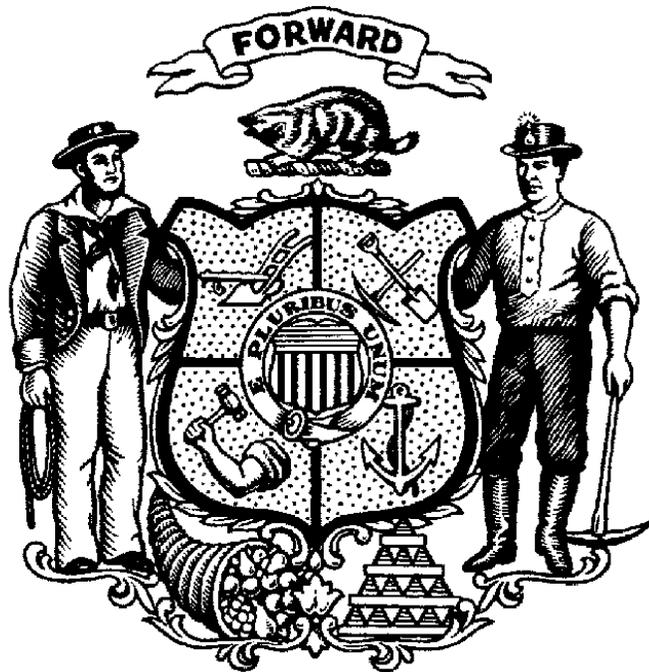


# State of Wisconsin

## Department of Revenue



Agency Budget Request  
2017 – 2019 Biennium  
September 15, 2016

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**State of Wisconsin • DEPARTMENT OF REVENUE**

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*Scott Walker*  
Governor

*Richard G. Chandler*  
Secretary of Revenue

September 15, 2016

The Honorable Scott Walker  
Governor, State of Wisconsin  
East Wing – State Capitol  
Madison WI 53702

Dear Governor Walker:

Enclosed is the Wisconsin Department of Revenue's 2017-19 biennial budget request for your review. As instructed, the requested funding in this budget proposal is based on our fiscal year 2016-17 adjusted base level, with only standard budget adjustments. As required by 2015 Wisconsin Act 201, proposals are also included to reflect both a zero percent change and a five percent reduction from the agency base budget each year.

Operating efficiently is one of the Department of Revenue's core goals, and we believe this budget proposal reflects our commitment to administer the state's tax laws and programs efficiently, while providing good customer service.

We look forward to working with you and the State Budget Office during the budget process.

Sincerely,

Richard G. Chandler  
Secretary of Revenue

Enclosure

## **AGENCY DESCRIPTION**

The department is headed by a secretary who is appointed by the Governor with the advice and consent of the Senate. The department advises the Governor and Legislature on tax policy, administers the state's tax laws, lottery and unclaimed property program, distributes property tax relief and local unrestricted aid payments, and oversees general administration of the property tax system. The department's activities are organized into the following four major program areas:

The Division of Income, Sales and Excise Tax collects taxes through accepting tax payments and processing tax returns, enforces tax laws and collects taxes through audit and compliance activities, provides taxpayer assistance, conducts criminal investigations, and administers the state debt collection and unclaimed property programs;

The Division of State and Local Finance administers state policy and programs affecting local government finance and the state's property tax system, including licensing and advising local property assessors, establishing equalized values, supervising general administration of the local property tax and assessing the value of manufacturing property statewide;

The Lottery Division administers the lottery program that provides funding for the property tax credit; and

The administrative services area includes the Secretary's Office, Office of General Counsel, Division of Enterprise Services, Division of Technology Services, and Division of Research and Policy, and provides the Executive Office and Legislature with detailed analyses of revenue and tax policy options.

The tax programs administered by the department provide revenue for the state's general fund and other segregated funds. In addition, programs administered by the department provide revenue to counties and local tax districts. The department also administers the homestead, farmland preservation, earned income and other credits, which are paid to eligible applicants from the general fund.

## **MISSION**

The Wisconsin Department of Revenue administers Wisconsin's tax system to provide revenue to fund state and local government services.

## **PROGRAMS, GOALS, OBJECTIVES AND ACTIVITIES**

Note: Programs, goals, objectives and activities have been modified.

### **Program 1: Collection of Taxes**

Goal: Ensure accountability through enforcement of tax laws.

Objective/Activity: Delinquent tax collections per fiscal year.

Objective/Activity: Collect debts owed to state agencies, courts, the Legislature, state authorities and local units of government (Statewide Debt Collection Program).

Objective/Activity: Use analytics to detect and prevent fraudulent returns or credits, including corrections to amount claimed for Earned Income Tax and Homestead Credits.

Objective/Activity: Enforcement cost per dollar impact.

Goal: Promote efficiency and integrity.

Objective/Activity: Growth in individual income, corporate franchise/income, and sales/use tax returns received electronically.

Objective/Activity: Average processing time for tax returns.

Goal: Provide excellent customer service.

Objective/Activity: Average hold time and answer rate for customer service call center.

Objective/Activity: Department employees are considered professional and knowledgeable by customers.

### **Program 2: State and Local Finance**

Goal: Ensure equitable tax compliance, collection and property valuation.

Objective/Activity: Increase availability of electronic means of doing business.

### **Program 3: Administrative Services and Space Rental**

Goal: Maintain a positive work environment.

Objective/Activity: Percentage of target group members in agency workforce.

### **Program 4: Unclaimed Property Program**

Goal: Promote efficiency and integrity.

Objective/Activity: Process unclaimed property claims within 90-day statutory limit.

### **Program 8: Lottery**

Goal: Achieve the highest possible revenue for property tax relief by offering entertaining and socially responsible games, while ensuring integrity and public trust.

Objective/Activity: Increase the amount available for property tax relief over the prior year.

## PERFORMANCE MEASURES

### 2015 AND 2016 GOALS AND ACTUALS

Prog. No.	Performance Measure	Goal 2015	Actual 2015	Goal 2016	Actual 2016
1.	Collection of delinquent taxes.	\$202.6 million	\$219.1 million	\$215.2 million	\$237.3 million
1.	Enforcement cost per dollar impact.	\$.055	\$.0853	\$.055	\$.1007
1.	Percentage of individual income (II) sales tax (ST) and corporate (C) returns received electronically.	87% (II) 95% (ST) 78% (C)	85% (II) 92% (ST) 84% (C)	88% (II) 96% (ST) 80% (C)	85% (II) <sup>1</sup> 94% (ST) 76% (C) <sup>1</sup>
1.	Average processing time for individual income tax returns.	E-filed no further review: 5 days  E-filed further review: 40 days  Paper no further review: 25 days  Paper further review: 45 days	E-filed no further review: 3 days  E-filed further review: 39 days  Paper no further review: 20 days  Paper further review: 34 days	E-filed no further review: 5 days  E-filed further review: 40 days  Paper no further review: 25 days  Paper further review: 45 days	E-filed no further review: 2 days  E-filed further review: 36 days  Paper no further review: 8 days  Paper further review: 34 days
1.	Average hold time/answer rate for customer service call center.	1.5 minute hold time  97.8% answer rate	1.16 minute hold time  99.0% answer rate	1.5 minute hold time  97.8% answer rate	0.92 minute hold time  99.1% answer rate
2.	Percentage of forms and reports received electronically.	95%	98%	95%	95%
3.	Percentage of target group members in agency workforce.	12.5%	13.2%	12.5%	14.8%
4.	Process unclaimed property claims within 90 days.	100%	100%	100%	100%
8.	Percent change in funds distributed for property tax relief from prior year.	1%	-0.8%	1%	-5.1%

Note: Based on fiscal year.

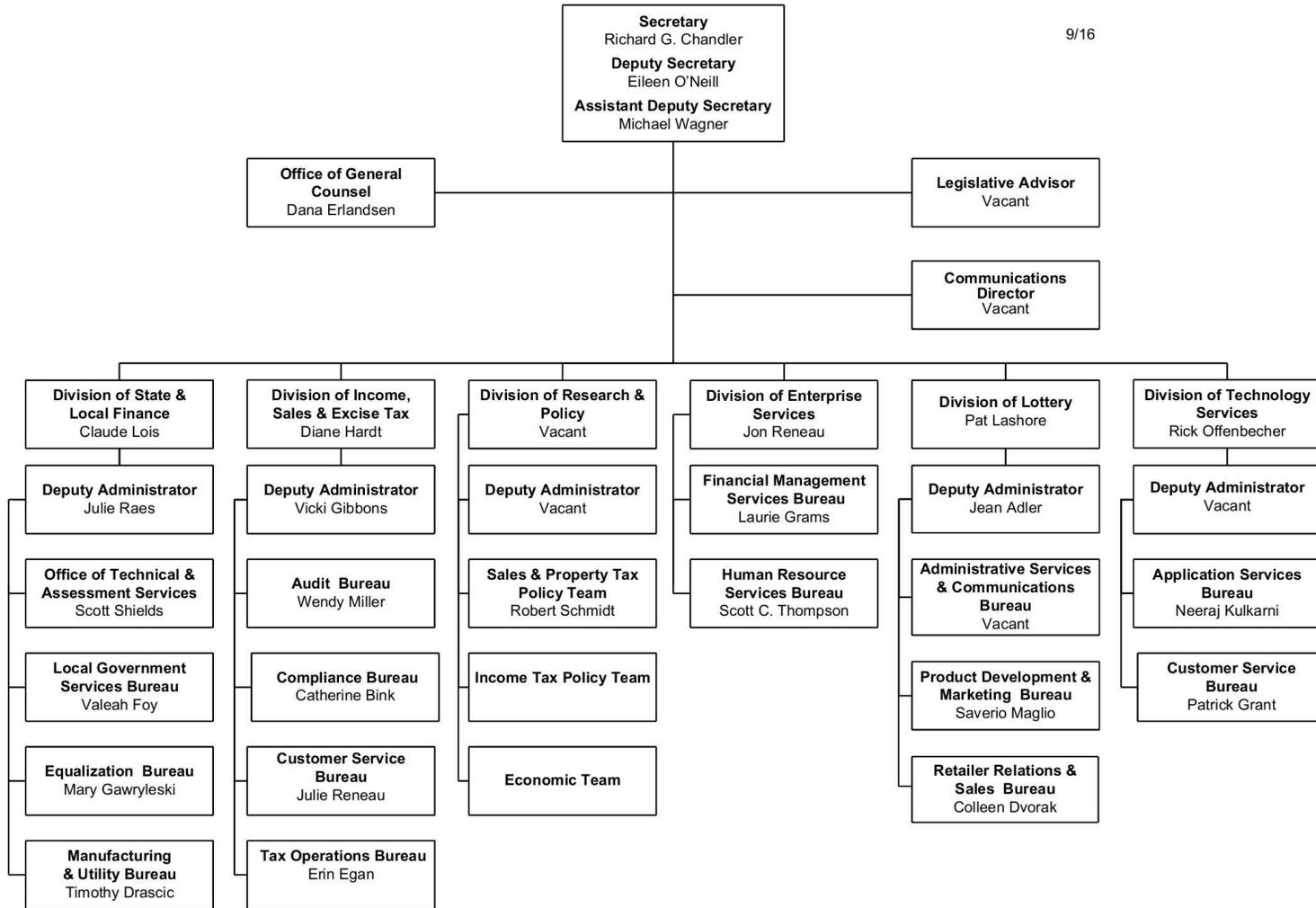
<sup>1</sup>To date. Extension returns not filed until October 15<sup>th</sup>.

**2017, 2018 AND 2019 GOALS**

<b>Prog. No.</b>	<b>Performance Measure<sup>1</sup></b>	<b>Goal 2017</b>	<b>Goal 2018</b>	<b>Goal 2019</b>
1.	Collection of delinquent taxes.	\$227 million	\$227 million	\$227 million
1.	Enforcement cost per dollar impact.	\$.095	\$.095	\$.095
1.	Fraudulent returns stopped, incorrect refunds/credits reduced or denied.	\$47.2 million	\$47.2 million	\$47.2 million
1.	Statewide debt collection program	\$37.39 million	\$37.39 million	\$37.39 million
1.	Percentage of individual income (II) sales tax (ST) and corporate (C) returns received electronically.	87% (II) 95% (ST) 90% (C)	87% (II) 95% (ST) 90% (C)	87% (II) 95% (ST) 90% (C)
1.	Taxpayer survey results	95% professionalism 95% knowledgeable	95% professionalism 95% knowledgeable	95% professionalism 95% knowledgeable
1.	Average processing time for individual income tax returns.	8 days	8 days	8 days
1.	Average hold time/answer rate for customer service call center.	1.5 minute hold time  97.8% answer rate	1.5 minute hold time  97.8% answer rate	1.5 minute hold time  97.8% answer rate
2.	Percentage of forms and reports received electronically.	95%	95%	95%
3.	Percentage of target group members in agency workforce.	12.5%	12.5%	12.5%
4.	Average processing time for unclaimed property claims	40 days	40 days	40 days
8.	Percent change in funds distributed for property tax relief from prior year.	1%	1%	1%

Note: Based on fiscal year.

<sup>1</sup>Many performance measures have been significantly revised in order to reflect new programs, goals, objectives and activities for the new biennium.



# Agency Total by Fund Source

Department of Revenue

1719 Biennial Budget

Source of Funds		ANNUAL SUMMARY						BIENNIAL SUMMARY			
		Prior Year Total	Adjusted Base	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE	Base Year Doubled (BYD)	Biennial Request	Change From (BYD)	Change From BYD %
GPR	S	\$100,150,605	\$110,151,500	\$107,973,100	\$107,567,200	933.53	933.53	\$220,303,000	\$215,540,300	(\$4,762,700)	-2.2%
<b>Total</b>		\$100,150,605	\$110,151,500	\$107,973,100	\$107,567,200	933.53	933.53	\$220,303,000	\$215,540,300	(\$4,762,700)	-2.2%
PR	S	\$14,369,455	\$21,571,200	\$21,414,500	\$21,489,200	127.05	127.05	\$43,142,400	\$42,903,700	(\$238,700)	-0.6%
<b>Total</b>		\$14,369,455	\$21,571,200	\$21,414,500	\$21,489,200	127.05	127.05	\$43,142,400	\$42,903,700	(\$238,700)	-0.6%
SEG	L	\$203,600	\$0	\$0	\$0	0.00	0.00	\$0	\$0	\$0	
SEG	S	\$84,866,093	\$80,358,800	\$83,567,800	\$83,547,100	104.70	103.70	\$160,717,600	\$167,114,900	\$6,397,300	4.0%
<b>Total</b>		\$85,069,693	\$80,358,800	\$83,567,800	\$83,547,100	104.70	103.70	\$160,717,600	\$167,114,900	\$6,397,300	
<b>Grand Total</b>		\$199,589,753	\$212,081,500	\$212,955,400	\$212,603,500	1,165.28	1,164.28	\$424,163,000	\$425,558,900	\$1,395,900	0.3%

# Agency Total by Program

566 Revenue, Department of

1719 Biennial Budget

Source of Funds	ANNUAL SUMMARY						BIENNIAL SUMMARY			
	Prior Year Actual	Adjusted Base	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE	Base Year Doubled (BYD)	Biennial Request	Change From (BYD)	Change From BYD %
<b>01 COLLECTION OF TAXES</b>										
<b>Non Federal</b>										
<b>GPR</b>	<b>\$58,992,538</b>	<b>\$64,993,400</b>	<b>\$62,394,600</b>	<b>\$61,915,300</b>	<b>661.83</b>	<b>661.83</b>	<b>\$129,986,800</b>	<b>\$124,309,900</b>	<b>(\$5,676,900)</b>	<b>-4.37%</b>
S	\$58,992,538	\$64,993,400	\$62,394,600	\$61,915,300	661.83	661.83	\$129,986,800	\$124,309,900	(\$5,676,900)	-4.37%
<b>PR</b>	<b>\$9,687,244</b>	<b>\$12,161,100</b>	<b>\$12,162,800</b>	<b>\$12,217,400</b>	<b>107.45</b>	<b>107.45</b>	<b>\$24,322,200</b>	<b>\$24,380,200</b>	<b>\$58,000</b>	<b>0.24%</b>
S	\$9,687,244	\$12,161,100	\$12,162,800	\$12,217,400	107.45	107.45	\$24,322,200	\$24,380,200	\$58,000	0.24%
<b>SEG</b>	<b>\$1,827,058</b>	<b>\$2,095,200</b>	<b>\$2,110,500</b>	<b>\$2,117,200</b>	<b>18.00</b>	<b>18.00</b>	<b>\$4,190,400</b>	<b>\$4,227,700</b>	<b>\$37,300</b>	<b>0.89%</b>
S	\$1,827,058	\$2,095,200	\$2,110,500	\$2,117,200	18.00	18.00	\$4,190,400	\$4,227,700	\$37,300	0.89%
<b>Total - Non Federal</b>	<b>\$70,506,840</b>	<b>\$79,249,700</b>	<b>\$76,667,900</b>	<b>\$76,249,900</b>	<b>787.28</b>	<b>787.28</b>	<b>\$158,499,400</b>	<b>\$152,917,800</b>	<b>(\$5,581,600)</b>	<b>-3.52%</b>
S	\$70,506,840	\$79,249,700	\$76,667,900	\$76,249,900	787.28	787.28	\$158,499,400	\$152,917,800	(\$5,581,600)	-3.52%
<b>PGM 01 Total</b>	<b>\$70,506,840</b>	<b>\$79,249,700</b>	<b>\$76,667,900</b>	<b>\$76,249,900</b>	<b>787.28</b>	<b>787.28</b>	<b>\$158,499,400</b>	<b>\$152,917,800</b>	<b>(\$5,581,600)</b>	<b>-3.52%</b>
<b>GPR</b>	<b>\$58,992,538</b>	<b>\$64,993,400</b>	<b>\$62,394,600</b>	<b>\$61,915,300</b>	<b>661.83</b>	<b>661.83</b>	<b>\$129,986,800</b>	<b>\$124,309,900</b>	<b>(\$5,676,900)</b>	<b>-4.37%</b>
S	\$58,992,538	\$64,993,400	\$62,394,600	\$61,915,300	661.83	661.83	\$129,986,800	\$124,309,900	(\$5,676,900)	-4.37%
<b>PR</b>	<b>\$9,687,244</b>	<b>\$12,161,100</b>	<b>\$12,162,800</b>	<b>\$12,217,400</b>	<b>107.45</b>	<b>107.45</b>	<b>\$24,322,200</b>	<b>\$24,380,200</b>	<b>\$58,000</b>	<b>0.24%</b>
S	\$9,687,244	\$12,161,100	\$12,162,800	\$12,217,400	107.45	107.45	\$24,322,200	\$24,380,200	\$58,000	0.24%
<b>SEG</b>	<b>\$1,827,058</b>	<b>\$2,095,200</b>	<b>\$2,110,500</b>	<b>\$2,117,200</b>	<b>18.00</b>	<b>18.00</b>	<b>\$4,190,400</b>	<b>\$4,227,700</b>	<b>\$37,300</b>	<b>0.89%</b>
S	\$1,827,058	\$2,095,200	\$2,110,500	\$2,117,200	18.00	18.00	\$4,190,400	\$4,227,700	\$37,300	0.89%
<b>TOTAL 01</b>	<b>\$70,506,840</b>	<b>\$79,249,700</b>	<b>\$76,667,900</b>	<b>\$76,249,900</b>	<b>787.28</b>	<b>787.28</b>	<b>\$158,499,400</b>	<b>\$152,917,800</b>	<b>(\$5,581,600)</b>	<b>-3.52%</b>

**Agency Total by Program**

**566 Revenue, Department of**

**1719 Biennial Budget**

S	\$70,506,840	\$79,249,700	\$76,667,900	\$76,249,900	787.28	787.28	\$158,499,400	\$152,917,800	(\$5,581,600)	-3.52%
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# Agency Total by Program

566 Revenue, Department of

1719 Biennial Budget

Source of Funds	ANNUAL SUMMARY						BIENNIAL SUMMARY			
	Prior Year Actual	Adjusted Base	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE	Base Year Doubled (BYD)	Biennial Request	Change From (BYD)	Change From BYD %
<b>02 STATE AND LOCAL FINANCE</b>										
<b>Non Federal</b>										
<b>GPR</b>	<b>\$9,345,090</b>	<b>\$10,580,300</b>	<b>\$10,155,600</b>	<b>\$10,155,600</b>	<b>92.75</b>	<b>92.75</b>	<b>\$21,160,600</b>	<b>\$20,311,200</b>	<b>(\$849,400)</b>	<b>-4.01%</b>
S	\$9,345,090	\$10,580,300	\$10,155,600	\$10,155,600	92.75	92.75	\$21,160,600	\$20,311,200	(\$849,400)	-4.01%
<b>PR</b>	<b>\$1,355,874</b>	<b>\$1,880,200</b>	<b>\$1,939,700</b>	<b>\$1,947,700</b>	<b>14.50</b>	<b>14.50</b>	<b>\$3,760,400</b>	<b>\$3,887,400</b>	<b>\$127,000</b>	<b>3.38%</b>
S	\$1,355,874	\$1,880,200	\$1,939,700	\$1,947,700	14.50	14.50	\$3,760,400	\$3,887,400	\$127,000	3.38%
<b>SEG</b>	<b>\$356,329</b>	<b>\$530,700</b>	<b>\$517,700</b>	<b>\$522,500</b>	<b>4.75</b>	<b>4.75</b>	<b>\$1,061,400</b>	<b>\$1,040,200</b>	<b>(\$21,200)</b>	<b>-2.00%</b>
S	\$356,329	\$530,700	\$517,700	\$522,500	4.75	4.75	\$1,061,400	\$1,040,200	(\$21,200)	-2.00%
<b>Total - Non Federal</b>	<b>\$11,057,293</b>	<b>\$12,991,200</b>	<b>\$12,613,000</b>	<b>\$12,625,800</b>	<b>112.00</b>	<b>112.00</b>	<b>\$25,982,400</b>	<b>\$25,238,800</b>	<b>(\$743,600)</b>	<b>-2.86%</b>
S	\$11,057,293	\$12,991,200	\$12,613,000	\$12,625,800	112.00	112.00	\$25,982,400	\$25,238,800	(\$743,600)	-2.86%
<b>PGM 02 Total</b>	<b>\$11,057,293</b>	<b>\$12,991,200</b>	<b>\$12,613,000</b>	<b>\$12,625,800</b>	<b>112.00</b>	<b>112.00</b>	<b>\$25,982,400</b>	<b>\$25,238,800</b>	<b>(\$743,600)</b>	<b>-2.86%</b>
<b>GPR</b>	<b>\$9,345,090</b>	<b>\$10,580,300</b>	<b>\$10,155,600</b>	<b>\$10,155,600</b>	<b>92.75</b>	<b>92.75</b>	<b>\$21,160,600</b>	<b>\$20,311,200</b>	<b>(\$849,400)</b>	<b>-4.01%</b>
S	\$9,345,090	\$10,580,300	\$10,155,600	\$10,155,600	92.75	92.75	\$21,160,600	\$20,311,200	(\$849,400)	-4.01%
<b>PR</b>	<b>\$1,355,874</b>	<b>\$1,880,200</b>	<b>\$1,939,700</b>	<b>\$1,947,700</b>	<b>14.50</b>	<b>14.50</b>	<b>\$3,760,400</b>	<b>\$3,887,400</b>	<b>\$127,000</b>	<b>3.38%</b>
S	\$1,355,874	\$1,880,200	\$1,939,700	\$1,947,700	14.50	14.50	\$3,760,400	\$3,887,400	\$127,000	3.38%
<b>SEG</b>	<b>\$356,329</b>	<b>\$530,700</b>	<b>\$517,700</b>	<b>\$522,500</b>	<b>4.75</b>	<b>4.75</b>	<b>\$1,061,400</b>	<b>\$1,040,200</b>	<b>(\$21,200)</b>	<b>-2.00%</b>
S	\$356,329	\$530,700	\$517,700	\$522,500	4.75	4.75	\$1,061,400	\$1,040,200	(\$21,200)	-2.00%
<b>TOTAL 02</b>	<b>\$11,057,293</b>	<b>\$12,991,200</b>	<b>\$12,613,000</b>	<b>\$12,625,800</b>	<b>112.00</b>	<b>112.00</b>	<b>\$25,982,400</b>	<b>\$25,238,800</b>	<b>(\$743,600)</b>	<b>-2.86%</b>

**Agency Total by Program**

**566 Revenue, Department of**

**1719 Biennial Budget**

S	\$11,057,293	\$12,991,200	\$12,613,000	\$12,625,800	112.00	112.00	\$25,982,400	\$25,238,800	(\$743,600)	-2.86%
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# Agency Total by Program

566 Revenue, Department of

1719 Biennial Budget

Source of Funds	ANNUAL SUMMARY						BIENNIAL SUMMARY			
	Prior Year Actual	Adjusted Base	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE	Base Year Doubled (BYD)	Biennial Request	Change From (BYD)	Change From BYD %
<b>03 ADMINISTRATIVE SERVICES AND SPACE RENTAL</b>										
<b>Non Federal</b>										
<b>GPR</b>	<b>\$31,812,977</b>	<b>\$34,577,800</b>	<b>\$35,422,900</b>	<b>\$35,496,300</b>	<b>178.95</b>	<b>178.95</b>	<b>\$69,155,600</b>	<b>\$70,919,200</b>	<b>\$1,763,600</b>	<b>2.55%</b>
S	\$31,812,977	\$34,577,800	\$35,422,900	\$35,496,300	178.95	178.95	\$69,155,600	\$70,919,200	\$1,763,600	2.55%
<b>PR</b>	<b>\$1,228,378</b>	<b>\$3,208,700</b>	<b>\$3,217,300</b>	<b>\$3,218,700</b>	<b>1.15</b>	<b>1.15</b>	<b>\$6,417,400</b>	<b>\$6,436,000</b>	<b>\$18,600</b>	<b>0.29%</b>
S	\$1,228,378	\$3,208,700	\$3,217,300	\$3,218,700	1.15	1.15	\$6,417,400	\$6,436,000	\$18,600	0.29%
<b>Total - Non Federal</b>	<b>\$33,041,355</b>	<b>\$37,786,500</b>	<b>\$38,640,200</b>	<b>\$38,715,000</b>	<b>180.10</b>	<b>180.10</b>	<b>\$75,573,000</b>	<b>\$77,355,200</b>	<b>\$1,782,200</b>	<b>2.36%</b>
S	\$33,041,355	\$37,786,500	\$38,640,200	\$38,715,000	180.10	180.10	\$75,573,000	\$77,355,200	\$1,782,200	2.36%
<b>PGM 03 Total</b>	<b>\$33,041,355</b>	<b>\$37,786,500</b>	<b>\$38,640,200</b>	<b>\$38,715,000</b>	<b>180.10</b>	<b>180.10</b>	<b>\$75,573,000</b>	<b>\$77,355,200</b>	<b>\$1,782,200</b>	<b>2.36%</b>
<b>GPR</b>	<b>\$31,812,977</b>	<b>\$34,577,800</b>	<b>\$35,422,900</b>	<b>\$35,496,300</b>	<b>178.95</b>	<b>178.95</b>	<b>\$69,155,600</b>	<b>\$70,919,200</b>	<b>\$1,763,600</b>	<b>2.55%</b>
S	\$31,812,977	\$34,577,800	\$35,422,900	\$35,496,300	178.95	178.95	\$69,155,600	\$70,919,200	\$1,763,600	2.55%
<b>PR</b>	<b>\$1,228,378</b>	<b>\$3,208,700</b>	<b>\$3,217,300</b>	<b>\$3,218,700</b>	<b>1.15</b>	<b>1.15</b>	<b>\$6,417,400</b>	<b>\$6,436,000</b>	<b>\$18,600</b>	<b>0.29%</b>
S	\$1,228,378	\$3,208,700	\$3,217,300	\$3,218,700	1.15	1.15	\$6,417,400	\$6,436,000	\$18,600	0.29%
<b>TOTAL 03</b>	<b>\$33,041,355</b>	<b>\$37,786,500</b>	<b>\$38,640,200</b>	<b>\$38,715,000</b>	<b>180.10</b>	<b>180.10</b>	<b>\$75,573,000</b>	<b>\$77,355,200</b>	<b>\$1,782,200</b>	<b>2.36%</b>
S	\$33,041,355	\$37,786,500	\$38,640,200	\$38,715,000	180.10	180.10	\$75,573,000	\$77,355,200	\$1,782,200	2.36%

# Agency Total by Program

566 Revenue, Department of

1719 Biennial Budget

Source of Funds	ANNUAL SUMMARY						BIENNIAL SUMMARY			
	Prior Year Actual	Adjusted Base	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE	Base Year Doubled (BYD)	Biennial Request	Change From (BYD)	Change From BYD %
<b>04 UNCLAIMED PROPERTY PROGRAM</b>										
<b>Non Federal</b>										
PR	\$2,097,959	\$4,321,200	\$4,094,700	\$4,105,400	3.95	3.95	\$8,642,400	\$8,200,100	(\$442,300)	-5.12%
S	\$2,097,959	\$4,321,200	\$4,094,700	\$4,105,400	3.95	3.95	\$8,642,400	\$8,200,100	(\$442,300)	-5.12%
<b>Total - Non Federal</b>	<b>\$2,097,959</b>	<b>\$4,321,200</b>	<b>\$4,094,700</b>	<b>\$4,105,400</b>	<b>3.95</b>	<b>3.95</b>	<b>\$8,642,400</b>	<b>\$8,200,100</b>	<b>(\$442,300)</b>	<b>-5.12%</b>
S	\$2,097,959	\$4,321,200	\$4,094,700	\$4,105,400	3.95	3.95	\$8,642,400	\$8,200,100	(\$442,300)	-5.12%
<b>PGM 04 Total</b>	<b>\$2,097,959</b>	<b>\$4,321,200</b>	<b>\$4,094,700</b>	<b>\$4,105,400</b>	<b>3.95</b>	<b>3.95</b>	<b>\$8,642,400</b>	<b>\$8,200,100</b>	<b>(\$442,300)</b>	<b>-5.12%</b>
PR	\$2,097,959	\$4,321,200	\$4,094,700	\$4,105,400	3.95	3.95	\$8,642,400	\$8,200,100	(\$442,300)	-5.12%
S	\$2,097,959	\$4,321,200	\$4,094,700	\$4,105,400	3.95	3.95	\$8,642,400	\$8,200,100	(\$442,300)	-5.12%
<b>TOTAL 04</b>	<b>\$2,097,959</b>	<b>\$4,321,200</b>	<b>\$4,094,700</b>	<b>\$4,105,400</b>	<b>3.95</b>	<b>3.95</b>	<b>\$8,642,400</b>	<b>\$8,200,100</b>	<b>(\$442,300)</b>	<b>-5.12%</b>
S	\$2,097,959	\$4,321,200	\$4,094,700	\$4,105,400	3.95	3.95	\$8,642,400	\$8,200,100	(\$442,300)	-5.12%

**Agency Total by Program**

566 Revenue, Department of

1719 Biennial Budget

Source of Funds	ANNUAL SUMMARY						BIENNIAL SUMMARY				
	Prior Year Actual	Adjusted Base	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE	Base Year Doubled (BYD)	Biennial Request	Change From (BYD)	Change From BYD %	
<b>07 INVESTMENT AND LOCAL IMPACT FUND</b>											
<b>Non Federal</b>											
<b>SEG</b>	<b>\$203,600</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00</b>	<b>0.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>	
L	\$203,600	\$0	\$0	\$0	0.00	0.00	\$0	\$0	\$0	0.00%	
<b>Total - Non Federal</b>	<b>\$203,600</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00</b>	<b>0.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>	
L	\$203,600	\$0	\$0	\$0	0.00	0.00	\$0	\$0	\$0	0.00%	
<b>PGM 07 Total</b>	<b>\$203,600</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00</b>	<b>0.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>	
<b>SEG</b>	<b>\$203,600</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00</b>	<b>0.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>	
L	\$203,600	\$0	\$0	\$0	0.00	0.00	\$0	\$0	\$0	0.00%	
<b>TOTAL 07</b>	<b>\$203,600</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00</b>	<b>0.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>	
L	\$203,600	\$0	\$0	\$0	0.00	0.00	\$0	\$0	\$0	0.00%	

# Agency Total by Program

566 Revenue, Department of

1719 Biennial Budget

Source of Funds	ANNUAL SUMMARY						BIENNIAL SUMMARY			
	Prior Year Actual	Adjusted Base	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE	Base Year Doubled (BYD)	Biennial Request	Change From (BYD)	Change From BYD %
<b>08 LOTTERY</b>										
<b>Non Federal</b>										
<b>SEG</b>	<b>\$82,682,706</b>	<b>\$77,732,900</b>	<b>\$80,939,600</b>	<b>\$80,907,400</b>	<b>81.95</b>	<b>80.95</b>	<b>\$155,465,800</b>	<b>\$161,847,000</b>	<b>\$6,381,200</b>	<b>4.10%</b>
S	\$82,682,706	\$77,732,900	\$80,939,600	\$80,907,400	81.95	80.95	\$155,465,800	\$161,847,000	\$6,381,200	4.10%
<b>Total - Non Federal</b>	<b>\$82,682,706</b>	<b>\$77,732,900</b>	<b>\$80,939,600</b>	<b>\$80,907,400</b>	<b>81.95</b>	<b>80.95</b>	<b>\$155,465,800</b>	<b>\$161,847,000</b>	<b>\$6,381,200</b>	<b>4.10%</b>
S	\$82,682,706	\$77,732,900	\$80,939,600	\$80,907,400	81.95	80.95	\$155,465,800	\$161,847,000	\$6,381,200	4.10%
<b>PGM 08 Total</b>	<b>\$82,682,706</b>	<b>\$77,732,900</b>	<b>\$80,939,600</b>	<b>\$80,907,400</b>	<b>81.95</b>	<b>80.95</b>	<b>\$155,465,800</b>	<b>\$161,847,000</b>	<b>\$6,381,200</b>	<b>4.10%</b>
<b>SEG</b>	<b>\$82,682,706</b>	<b>\$77,732,900</b>	<b>\$80,939,600</b>	<b>\$80,907,400</b>	<b>81.95</b>	<b>80.95</b>	<b>\$155,465,800</b>	<b>\$161,847,000</b>	<b>\$6,381,200</b>	<b>4.10%</b>
S	\$82,682,706	\$77,732,900	\$80,939,600	\$80,907,400	81.95	80.95	\$155,465,800	\$161,847,000	\$6,381,200	4.10%
<b>TOTAL 08</b>	<b>\$82,682,706</b>	<b>\$77,732,900</b>	<b>\$80,939,600</b>	<b>\$80,907,400</b>	<b>81.95</b>	<b>80.95</b>	<b>\$155,465,800</b>	<b>\$161,847,000</b>	<b>\$6,381,200</b>	<b>4.10%</b>
S	\$82,682,706	\$77,732,900	\$80,939,600	\$80,907,400	81.95	80.95	\$155,465,800	\$161,847,000	\$6,381,200	4.10%
<b>Agency Total</b>	<b>\$199,589,753</b>	<b>\$212,081,500</b>	<b>\$212,955,400</b>	<b>\$212,603,500</b>	<b>1,165.28</b>	<b>1,164.28</b>	<b>\$424,163,000</b>	<b>\$425,558,900</b>	<b>\$1,395,900</b>	<b>0.33%</b>

# Agency Total by Decision Item

Department of Revenue

1719 Biennial Budget

Decision Item	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
2000 Adjusted Base Funding Level	\$212,081,500	\$212,081,500	1,202.28	1,202.28
3001 Turnover Reduction	(\$1,770,800)	(\$1,770,800)	0.00	0.00
3002 Removal of Noncontinuing Elements from the Base	(\$1,833,600)	(\$2,403,900)	(37.00)	(38.00)
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$891,900	\$891,900	0.00	0.00
3005 Reclassifications and Semiautomatic Pay Progression	\$58,900	\$133,500	0.00	0.00
3010 Full Funding of Lease and Directed Moves Costs	\$84,800	\$228,600	0.00	0.00
3011 Minor Transfers Within the Same Alpha Appropriation	\$0	\$0	0.00	0.00
5000 Minor Transfers Between Appropriations	\$0	\$0	0.00	0.00
6090 Lottery Sum Sufficient Adjustments	\$3,442,700	\$3,442,700	0.00	0.00
<b>TOTAL</b>	<b>\$212,955,400</b>	<b>\$212,603,500</b>	<b>1,165.28</b>	<b>1,164.28</b>

# GPR Earned

1719 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
PROGRAM	01	Collection of Taxes

DATE September 15, 2016

Revenue	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$0	\$0	\$0	\$0
4003000 Recovery-Prior Yr Homestead	\$1,270,800	\$1,316,600	\$1,316,600	\$1,316,600
4007000 Recovery-Prior Yr Farmland	\$3,676,500	\$3,600,000	\$3,600,000	\$3,600,000
Various Other Revenue	\$4,600	\$6,000	\$6,000	\$6,000
4731000 Delinquent Collection Fees	\$12,966,800	\$12,268,600	\$12,268,600	\$12,268,600
5920000 Miscellaneous Revenue	\$0	\$30,000	\$30,000	\$30,000
5934000 Penalty and Interest	\$195,100	\$174,000	\$174,000	\$174,000
5949000 Refund Prior Year Expenditures	\$11,000	\$6,200	\$6,200	\$6,200
20.566 (1)(g) or 130 Lapse	\$3,225,300	\$3,371,700	\$3,394,300	\$3,387,200
20.566 (1)(gb) or 124 Lapse	\$266,200	\$0	\$147,500	\$0
20.566 (1)(h) or 132 Lapse	\$3,605,800	\$2,990,000	\$3,086,300	\$2,903,000
20.566 (1)(ha) or 131 Lapse	\$466,500	\$250,100	\$298,200	\$271,600
Executive Budget Lapse	\$1,383,400	\$1,383,400	\$1,383,400	\$1,383,400
<b>Total</b>	<b>\$27,072,000</b>	<b>\$25,396,600</b>	<b>\$25,711,100</b>	<b>\$25,346,600</b>

# GPR Earned

1719 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
PROGRAM	02	State and Local Finance

DATE September 15, 2016

Revenue	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$0	\$0	\$0	\$0
4007000 Manufacturing Forfeiture and Penalties	\$166,500	\$182,500	\$182,500	\$182,500
4017000 Fees-Manufacturing Assessment Appeals	\$900	\$4,000	\$4,000	\$4,000
4600000 General Licenses and Permits	\$24,900	\$3,000	\$3,000	\$3,000
5200000 Services (Various)	\$108,000	\$9,100	\$9,100	\$9,100
5345000 Charge Back Fees	\$300	\$2,300	\$2,300	\$2,300
5920000 Miscellaneous Revenue	\$23,400	\$100	\$100	\$100
5949000 Refund Prior Year Expenditures	\$3,300	\$5,700	\$5,700	\$5,700
5934000 Utility Tax Interest and Penalties	\$0	\$5,000	\$5,000	\$5,000
<b>Total</b>	<b>\$327,300</b>	<b>\$211,700</b>	<b>\$211,700</b>	<b>\$211,700</b>

# GPR Earned

1719 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
PROGRAM	03	Administrative Services and Space Rental

DATE September 15, 2016

Revenue	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
Opening Balance	\$0	\$0	\$0	\$0
5060000 Copying Sales	\$3,400	\$500	\$500	\$500
5200000 Services (Various)	\$30,100	\$27,000	\$27,000	\$27,000
5920000 Miscellaneous Revenue	\$500	\$500	\$500	\$500
5949000 Refund Prior Year Expenditures	\$3,200	\$5,000	\$5,000	\$5,000
<b>Total</b>	<b>\$37,200</b>	<b>\$33,000</b>	<b>\$33,000</b>	<b>\$33,000</b>

# Program Revenue

1719 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
PROGRAM	01	Collection of Taxes
SUBPROGRAM		
NUMERIC APPROPRIATION	19	Admin liquor tax special agent

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
<b>Opening Balance</b>	<b>\$109,600</b>	<b>\$53,000</b>	<b>\$22,200</b>	<b>\$4,600</b>
Revenues	\$106,200	\$120,000	\$120,000	\$120,000
<b>Total Revenue</b>	<b>\$215,800</b>	<b>\$173,000</b>	<b>\$142,200</b>	<b>\$124,600</b>
<b>Expenditures</b>	<b>\$162,800</b>	<b>\$150,800</b>	<b>\$0</b>	<b>\$0</b>
2000 Adjusted Base Funding Level	\$0	\$0	\$100,800	\$100,800
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	\$4,000	\$4,000
Wisconsin Retirement System	\$0	\$0	\$0	\$0
Compensation Reserve	\$0	\$0	\$1,400	\$2,900
Health Insurance Reserves	\$0	\$0	\$1,400	\$3,300
PR Cash Lapse	\$0	\$0	\$25,000	\$8,600
5000 Minor Transfers Between Appropriations	\$0	\$0	\$5,000	\$5,000
<b>Total Expenditures</b>	<b>\$162,800</b>	<b>\$150,800</b>	<b>\$137,600</b>	<b>\$124,600</b>
<b>Closing Balance</b>	<b>\$53,000</b>	<b>\$22,200</b>	<b>\$4,600</b>	<b>\$0</b>

# Program Revenue

1719 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
PROGRAM	01	Collection of Taxes
SUBPROGRAM		
NUMERIC APPROPRIATION	20	Targeted tax collection

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
<b>Opening Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Revenues	\$1,078,700	\$1,206,300	\$1,196,200	\$1,222,900
<b>Total Revenue</b>	<b>\$1,078,700</b>	<b>\$1,206,300</b>	<b>\$1,196,200</b>	<b>\$1,222,900</b>
<b>Expenditures</b>	<b>\$1,078,700</b>	<b>\$1,206,300</b>	<b>\$0</b>	<b>\$0</b>
2000 Adjusted Base Funding Level	\$0	\$0	\$1,206,300	\$1,206,300
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	(\$68,100)	(\$68,100)
Compensation Reserve	\$0	\$0	\$14,900	\$30,200
Health Insurance Reserves	\$0	\$0	\$8,200	\$19,600
Wisconsin Retirement System	\$0	\$0	\$0	\$0
5000 Minor Transfers Between Appropriations	\$0	\$0	(\$4,000)	(\$4,000)
PR Cash Lapse	\$0	\$0	\$38,900	\$38,900
<b>Total Expenditures</b>	<b>\$1,078,700</b>	<b>\$1,206,300</b>	<b>\$1,196,200</b>	<b>\$1,222,900</b>
<b>Closing Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

# Program Revenue

1719 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
PROGRAM	01	Collection of Taxes
SUBPROGRAM		
NUMERIC APPROPRIATION	21	Gifts and grants

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
<b>Opening Balance</b>	<b>\$11,500</b>	<b>\$11,500</b>	<b>\$5,500</b>	<b>\$0</b>
Revenues	\$5,100	\$1,500	\$1,500	\$1,500
<b>Total Revenue</b>	<b>\$16,600</b>	<b>\$13,000</b>	<b>\$7,000</b>	<b>\$1,500</b>
<b>Expenditures</b>	<b>\$5,100</b>	<b>\$7,500</b>	<b>\$0</b>	<b>\$0</b>
Cont Appn Exp Auth Request	\$0	\$0	\$7,000	\$1,500
<b>Total Expenditures</b>	<b>\$5,100</b>	<b>\$7,500</b>	<b>\$7,000</b>	<b>\$1,500</b>
<b>Closing Balance</b>	<b>\$11,500</b>	<b>\$5,500</b>	<b>\$0</b>	<b>\$0</b>

# Program Revenue

1719 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
PROGRAM	01	Collection of Taxes
SUBPROGRAM		
NUMERIC APPROPRIATION	22	Administration of local professional football stadium districts

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
<b>Opening Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	\$141,200	\$12,000	\$12,000	\$12,000
<b>Total Revenue</b>	<b>\$141,200</b>	<b>\$12,000</b>	<b>\$12,000</b>	<b>\$12,000</b>
<b>Expenditures</b>	<b>\$141,200</b>	<b>\$12,000</b>	<b>\$0</b>	<b>\$0</b>
2000 Adjusted Base Funding Level	\$0	\$0	\$114,700	\$114,700
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	\$13,800	\$13,800
Compensation Reserve	\$0	\$0	\$1,300	\$2,500
Health Insurance Reserves	\$0	\$0	\$300	\$600
Wisconsin Retirement System	\$0	\$0	\$0	\$0
Reduction in Expenditures	\$0	\$0	(\$120,100)	(\$121,600)
5000 Minor Transfers Between Appropriations	\$0	\$0	\$2,000	\$2,000
<b>Total Expenditures</b>	<b>\$141,200</b>	<b>\$12,000</b>	<b>\$12,000</b>	<b>\$12,000</b>
<b>Closing Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

# Program Revenue

1719 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
PROGRAM	01	Collection of Taxes
SUBPROGRAM		
NUMERIC APPROPRIATION	23	Administration of special district taxes

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
<b>Opening Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Revenues	\$454,100	\$469,000	\$482,600	\$496,600
<b>Total Revenue</b>	<b>\$454,100</b>	<b>\$469,000</b>	<b>\$482,600</b>	<b>\$496,600</b>
<b>Expenditures</b>	<b>\$454,100</b>	<b>\$469,000</b>	<b>\$0</b>	<b>\$0</b>
2000 Adjusted Base Funding Level	\$0	\$0	\$456,200	\$456,200
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	\$24,900	\$24,900
3011 Minor Transfers Within the Same Alpha Appropriation	\$0	\$0	\$0	\$0
Compensation Reserve	\$0	\$0	\$5,700	\$11,500
Health Insurance Reserves	\$0	\$0	\$3,200	\$7,600
Wisconsin Retirement System	\$0	\$0	\$0	\$0
Reduction in Expenditures	\$0	\$0	(\$116,200)	(\$116,200)
PR Cash Lapse	\$0	\$0	\$98,800	\$102,600
5000 Minor Transfers Between Appropriations	\$0	\$0	\$10,000	\$10,000
<b>Total Expenditures</b>	<b>\$454,100</b>	<b>\$469,000</b>	<b>\$482,600</b>	<b>\$496,600</b>

**Closing Balance**

**\$0**

**\$0**

**\$0**

**\$0**

# Program Revenue

1719 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
PROGRAM	01	Collection of Taxes
SUBPROGRAM		
NUMERIC APPROPRIATION	24	Business tax registration

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
<b>Opening Balance</b>	<b>\$122,200</b>	<b>\$107,200</b>	<b>\$87,800</b>	<b>\$161,200</b>
Revenues	\$2,017,600	\$1,600,000	\$2,200,000	\$1,600,000
<b>Total Revenue</b>	<b>\$2,139,800</b>	<b>\$1,707,200</b>	<b>\$2,287,800</b>	<b>\$1,761,200</b>
<b>Expenditures</b>	<b>\$2,032,600</b>	<b>\$1,619,400</b>	<b>\$0</b>	<b>\$0</b>
2000 Adjusted Base Funding Level	\$0	\$0	\$1,619,400	\$1,619,400
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	(\$7,800)	(\$7,800)
3011 Minor Transfers Within the Same Alpha Appropriation	\$0	\$0	\$0	\$0
Compensation Reserve	\$0	\$0	\$19,200	\$38,700
Health Insurance Reserves	\$0	\$0	\$10,900	\$26,000
Wisconsin Retirement System	\$0	\$0	\$0	\$0
PR Cash Lapse	\$0	\$0	\$431,900	\$0
3010 Full Funding of Lease and Directed Moves Costs	\$0	\$0	\$17,500	\$27,700
5000 Minor Transfers Between Appropriations	\$0	\$0	\$35,500	\$25,300
<b>Total Expenditures</b>	<b>\$2,032,600</b>	<b>\$1,619,400</b>	<b>\$2,126,600</b>	<b>\$1,729,300</b>

**Closing Balance**

**\$107,200**

**\$87,800**

**\$161,200**

**\$31,900**

# Program Revenue

1719 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
PROGRAM	01	Collection of Taxes
SUBPROGRAM		
NUMERIC APPROPRIATION	25	MTC audit program

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
<b>Opening Balance</b>	\$0	\$0	\$0	\$0
<b>Opening Balance</b>	\$0	\$0	\$0	\$0
Revenues	\$251,200	\$58,300	\$251,200	\$251,200
Revenues	\$251,200	\$251,200	\$251,200	\$251,200
<b>Total Revenue</b>	<b>\$502,400</b>	<b>\$309,500</b>	<b>\$502,400</b>	<b>\$502,400</b>
<b>Expenditures</b>	<b>\$251,200</b>	<b>\$58,300</b>	<b>\$0</b>	<b>\$0</b>
<b>Expenditures</b>	<b>\$251,200</b>	<b>\$251,200</b>	<b>\$0</b>	<b>\$0</b>
2000 Adjusted Base Funding Level	\$0	\$0	\$58,300	\$58,300
Budget Increase	\$0	\$0	\$192,900	\$192,900
2000 Adjusted Base Funding Level	\$0	\$0	\$58,300	\$58,300
Sum Suff Appn Exp Auth Reestimate	\$0	\$0	\$192,900	\$192,900
<b>Total Expenditures</b>	<b>\$502,400</b>	<b>\$309,500</b>	<b>\$502,400</b>	<b>\$502,400</b>
<b>Closing Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

# Program Revenue

1719 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
PROGRAM	01	Collection of Taxes
SUBPROGRAM		
NUMERIC APPROPRIATION	26	Administration of local taxes

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
<b>Opening Balance</b>	<b>\$12,100</b>	<b>\$12,800</b>	<b>\$14,300</b>	<b>\$14,100</b>
Revenues	\$850,500	\$878,500	\$904,000	\$930,200
<b>Total Revenue</b>	<b>\$862,600</b>	<b>\$891,300</b>	<b>\$918,300</b>	<b>\$944,300</b>
<b>Expenditures</b>	<b>\$849,800</b>	<b>\$877,000</b>	<b>\$0</b>	<b>\$0</b>
2000 Adjusted Base Funding Level	\$0	\$0	\$143,000	\$143,000
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	(\$1,600)	(\$1,600)
PR Cash Lapse	\$0	\$0	\$756,400	\$779,100
Compensation Reserve	\$0	\$0	\$1,800	\$3,600
Health Insurance Reserves	\$0	\$0	\$1,100	\$2,600
Wisconsin Retirement System	\$0	\$0	\$0	\$0
5000 Minor Transfers Between Appropriations	\$0	\$0	\$3,500	\$3,500
<b>Total Expenditures</b>	<b>\$849,800</b>	<b>\$877,000</b>	<b>\$904,200</b>	<b>\$930,200</b>
<b>Closing Balance</b>	<b>\$12,800</b>	<b>\$14,300</b>	<b>\$14,100</b>	<b>\$14,100</b>

# Program Revenue

1719 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
PROGRAM	01	Collection of Taxes
SUBPROGRAM		
NUMERIC APPROPRIATION	27	Cigarette tax stamps

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
<b>Opening Balance</b>	\$0	\$0	\$0	\$0
Revenues	\$185,300	\$262,400	\$262,400	\$262,400
<b>Total Revenue</b>	<b>\$185,300</b>	<b>\$262,400</b>	<b>\$262,400</b>	<b>\$262,400</b>
<b>Expenditures</b>	<b>\$185,300</b>	<b>\$262,400</b>	<b>\$0</b>	<b>\$0</b>
2000 Adjusted Base Funding Level	\$0	\$0	\$262,400	\$262,400
<b>Total Expenditures</b>	<b>\$185,300</b>	<b>\$262,400</b>	<b>\$262,400</b>	<b>\$262,400</b>
<b>Closing Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

# Program Revenue

1719 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
PROGRAM	01	Collection of Taxes
SUBPROGRAM		
NUMERIC APPROPRIATION	28	Ambulatory surgical center assessment

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
<b>Opening Balance</b>	<b>\$600</b>	<b>\$4,100</b>	<b>\$0</b>	<b>\$0</b>
Revenues	\$83,500	\$83,500	\$83,500	\$83,500
Changes in Accounts Receivable	\$100	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$84,200</b>	<b>\$87,600</b>	<b>\$83,500</b>	<b>\$83,500</b>
<b>Expenditures</b>	<b>\$80,100</b>	<b>\$87,600</b>	<b>\$0</b>	<b>\$0</b>
2000 Adjusted Base Funding Level	\$0	\$0	\$110,200	\$110,200
PR Cash Lapse	\$0	\$0	\$83,500	\$83,500
5000 Minor Transfers Between Appropriations	\$0	\$0	\$100	\$100
Reduce Expenditures	\$0	\$0	(\$110,300)	(\$110,300)
<b>Total Expenditures</b>	<b>\$80,100</b>	<b>\$87,600</b>	<b>\$83,500</b>	<b>\$83,500</b>
<b>Closing Balance</b>	<b>\$4,100</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

# Program Revenue

1719 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
PROGRAM	01	Collection of Taxes
SUBPROGRAM		
NUMERIC APPROPRIATION	29	Administration of income tax checkoff voluntary payments

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
<b>Opening Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Revenues	\$28,000	\$27,600	\$27,900	\$27,900
<b>Total Revenue</b>	<b>\$28,000</b>	<b>\$27,600</b>	<b>\$27,900</b>	<b>\$27,900</b>
<b>Expenditures</b>	<b>\$28,000</b>	<b>\$27,600</b>	<b>\$0</b>	<b>\$0</b>
2000 Adjusted Base Funding Level	\$0	\$0	\$27,600	\$27,600
5000 Minor Transfers Between Appropriations	\$0	\$0	\$300	\$300
<b>Total Expenditures</b>	<b>\$28,000</b>	<b>\$27,600</b>	<b>\$27,900</b>	<b>\$27,900</b>
<u>Closing Balance</u>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

# Program Revenue

1719 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
PROGRAM	01	Collection of Taxes
SUBPROGRAM		
NUMERIC APPROPRIATION	30	Administration of county sales and use taxes

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
<b>Opening Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Revenues	\$6,247,200	\$6,459,400	\$6,646,700	\$6,839,500
<b>Total Revenue</b>	<b>\$6,247,200</b>	<b>\$6,459,400</b>	<b>\$6,646,700</b>	<b>\$6,839,500</b>
<b>Expenditures</b>	<b>\$6,247,200</b>	<b>\$6,459,400</b>	<b>\$0</b>	<b>\$0</b>
2000 Adjusted Base Funding Level	\$0	\$0	\$3,571,400	\$3,571,400
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	(\$47,200)	(\$47,200)
3011 Minor Transfers Within the Same Alpha Appropriation	\$0	\$0	\$0	\$0
Wisconsin Retirement System	\$0	\$0	\$0	\$0
Compensation Reserve	\$0	\$0	\$36,800	\$74,300
Health Insurance Reserves	\$0	\$0	\$18,100	\$43,300
Reduction in Expenditures	\$0	\$0	(\$814,400)	(\$837,200)
PR Cash Lapse	\$0	\$0	\$3,832,000	\$3,984,900
5000 Minor Transfers Between Appropriations	\$0	\$0	\$50,000	\$50,000
<b>Total Expenditures</b>	<b>\$6,247,200</b>	<b>\$6,459,400</b>	<b>\$6,646,700</b>	<b>\$6,839,500</b>

**Closing Balance**

**\$0**

**\$0**

**\$0**

**\$0**

# Program Revenue

1719 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
PROGRAM	01	Collection of Taxes
SUBPROGRAM		
NUMERIC APPROPRIATION	31	Administration of liquor tax and alcohol beverages enforcement

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
<b>Opening Balance</b>	<b>\$105,700</b>	<b>\$101,900</b>	<b>\$107,000</b>	<b>\$108,200</b>
Revenues	\$1,672,500	\$1,669,200	\$1,669,000	\$1,669,200
<b>Total Revenue</b>	<b>\$1,778,200</b>	<b>\$1,771,100</b>	<b>\$1,776,000</b>	<b>\$1,777,400</b>
<b>Expenditures</b>	<b>\$1,676,300</b>	<b>\$1,664,100</b>	<b>\$0</b>	<b>\$0</b>
2000 Adjusted Base Funding Level	\$0	\$0	\$1,153,100	\$1,153,100
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	(\$40,600)	(\$40,600)
3011 Minor Transfers Within the Same Alpha Appropriation	\$0	\$0	\$0	\$0
PR Cash Lapse	\$0	\$0	\$509,100	\$482,500
Compensation Reserve	\$0	\$0	\$14,800	\$30,000
Health Insurance Reserves	\$0	\$0	\$13,400	\$32,200
Wisconsin Retirement System	\$0	\$0	\$0	\$0
5000 Minor Transfers Between Appropriations	\$0	\$0	\$18,000	\$18,000
<b>Total Expenditures</b>	<b>\$1,676,300</b>	<b>\$1,664,100</b>	<b>\$1,667,800</b>	<b>\$1,675,200</b>
<b>Closing Balance</b>	<b>\$101,900</b>	<b>\$107,000</b>	<b>\$108,200</b>	<b>\$102,200</b>

# Program Revenue

1719 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
PROGRAM	01	Collection of Taxes
SUBPROGRAM		
NUMERIC APPROPRIATION	32	Debt collection

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
<b>Opening Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Revenues	\$5,665,000	\$5,713,700	\$5,725,400	\$5,725,400
<b>Total Revenue</b>	<b>\$5,665,000</b>	<b>\$5,713,700</b>	<b>\$5,725,400</b>	<b>\$5,725,400</b>
<b>Expenditures</b>	<b>\$5,665,000</b>	<b>\$5,713,700</b>	<b>\$0</b>	<b>\$0</b>
2000 Adjusted Base Funding Level	\$0	\$0	\$2,369,200	\$2,369,200
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	(\$74,900)	(\$74,900)
PR Cash Lapse	\$0	\$0	\$3,388,900	\$3,346,800
Compensation Reserve	\$0	\$0	\$22,800	\$46,100
Health Insurance Reserves	\$0	\$0	\$13,400	\$32,200
Wisconsin Retirement System	\$0	\$0	\$0	\$0
5000 Minor Transfers Between Appropriations	\$0	\$0	\$6,000	\$6,000
<b>Total Expenditures</b>	<b>\$5,665,000</b>	<b>\$5,713,700</b>	<b>\$5,725,400</b>	<b>\$5,725,400</b>
<b>Closing Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

# Program Revenue

1719 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
PROGRAM	01	Collection of Taxes
SUBPROGRAM		
NUMERIC APPROPRIATION	33	Collections under contracts

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
<b>Opening Balance</b>	\$0	\$0	\$0	\$0
Revenues	\$0	\$357,300	\$357,300	\$357,300
<b>Total Revenue</b>	<b>\$0</b>	<b>\$357,300</b>	<b>\$357,300</b>	<b>\$357,300</b>
<b>Expenditures</b>	<b>\$0</b>	<b>\$357,300</b>	<b>\$0</b>	<b>\$0</b>
2000 Adjusted Base Funding Level	\$0	\$0	\$357,300	\$357,300
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$357,300</b>	<b>\$357,300</b>	<b>\$357,300</b>
<b>Closing Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

# Program Revenue

1719 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
PROGRAM	01	Collection of Taxes
SUBPROGRAM		
NUMERIC APPROPRIATION	35	Administration of resort tax

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
<b>Opening Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Revenues	\$275,000	\$298,900	\$323,000	\$332,300
<b>Total Revenue</b>	<b>\$275,000</b>	<b>\$298,900</b>	<b>\$323,000</b>	<b>\$332,300</b>
<b>Expenditures</b>	<b>\$275,000</b>	<b>\$298,900</b>	<b>\$0</b>	<b>\$0</b>
2000 Adjusted Base Funding Level	\$0	\$0	\$69,600	\$69,600
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	\$11,800	\$11,800
PR Cash Lapse	\$0	\$0	\$238,400	\$246,800
Compensation Reserve	\$0	\$0	\$400	\$800
Health Insurance Reserves	\$0	\$0	\$300	\$800
Wisconsin Retirement System	\$0	\$0	\$0	\$0
5000 Minor Transfers Between Appropriations	\$0	\$0	\$2,500	\$2,500
<b>Total Expenditures</b>	<b>\$275,000</b>	<b>\$298,900</b>	<b>\$323,000</b>	<b>\$332,300</b>
<b>Closing Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

# Program Revenue

1719 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
PROGRAM	01	Collection of Taxes
SUBPROGRAM		
NUMERIC APPROPRIATION	37	Collections under multistate streamlined sales tax

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
<b>Opening Balance</b>	\$0	\$0	\$0	\$0
Revenues	\$40,500	\$40,000	\$40,000	\$40,000
<b>Total Revenue</b>	<b>\$40,500</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>\$40,000</b>
<b>Expenditures</b>	<b>\$40,500</b>	<b>\$40,000</b>	<b>\$0</b>	<b>\$0</b>
2000 Adjusted Base Funding Level	\$0	\$0	\$40,000	\$40,000
<b>Total Expenditures</b>	<b>\$40,500</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>\$40,000</b>
<b>Closing Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

# Program Revenue

1719 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
PROGRAM	01	Collection of Taxes
SUBPROGRAM		
NUMERIC APPROPRIATION	39	Collections from the financial record matching program

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
<b>Opening Balance</b>	\$0	\$0	\$0	\$0
Revenues	\$488,300	\$501,600	\$505,600	\$509,900
<b>Total Revenue</b>	<b>\$488,300</b>	<b>\$501,600</b>	<b>\$505,600</b>	<b>\$509,900</b>
<b>Expenditures</b>	<b>\$488,300</b>	<b>\$501,600</b>	<b>\$0</b>	<b>\$0</b>
2000 Adjusted Base Funding Level	\$0	\$0	\$501,600	\$501,600
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	(\$4,900)	(\$4,900)
Compensation Reserve	\$0	\$0	\$3,100	\$6,300
Health Insurance Reserves	\$0	\$0	\$800	\$1,900
Wisconsin Retirement System	\$0	\$0	\$0	\$0
5000 Minor Transfers Between Appropriations	\$0	\$0	\$5,000	\$5,000
<b>Total Expenditures</b>	<b>\$488,300</b>	<b>\$501,600</b>	<b>\$505,600</b>	<b>\$509,900</b>
<b>Closing Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

# Program Revenue

1719 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
PROGRAM	02	State and Local Finance
SUBPROGRAM		
NUMERIC APPROPRIATION	30	Municipal financial report compliance

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
<b>Opening Balance</b>	<b>\$200</b>	<b>\$100</b>	<b>\$100</b>	<b>\$100</b>
Revenues	\$0	\$34,500	\$34,500	\$34,500
<b>Total Revenue</b>	<b>\$200</b>	<b>\$34,600</b>	<b>\$34,600</b>	<b>\$34,600</b>
<b>Expenditures</b>	<b>\$100</b>	<b>\$34,500</b>	<b>\$0</b>	<b>\$0</b>
2000 Adjusted Base Funding Level	\$0	\$0	\$34,500	\$34,500
<b>Total Expenditures</b>	<b>\$100</b>	<b>\$34,500</b>	<b>\$34,500</b>	<b>\$34,500</b>
<b>Closing Balance</b>	<b>\$100</b>	<b>\$100</b>	<b>\$100</b>	<b>\$100</b>

# Program Revenue

1719 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
PROGRAM	02	State and Local Finance
SUBPROGRAM		
NUMERIC APPROPRIATION	31	Manufacturing property assessment

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
<b>Opening Balance</b>	<b>\$400,500</b>	<b>\$189,000</b>	<b>\$134,300</b>	<b>\$13,200</b>
Revenues	\$1,030,600	\$1,105,600	\$1,103,500	\$1,101,400
<b>Total Revenue</b>	<b>\$1,431,100</b>	<b>\$1,294,600</b>	<b>\$1,237,800</b>	<b>\$1,114,600</b>
<b>Expenditures</b>	<b>\$1,242,100</b>	<b>\$1,160,300</b>	<b>\$0</b>	<b>\$0</b>
2000 Adjusted Base Funding Level	\$0	\$0	\$1,160,300	\$1,160,300
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	\$21,900	\$21,900
Compensation Reserve	\$0	\$0	\$18,300	\$36,900
Health Insurance Reserves	\$0	\$0	\$11,100	\$26,500
Wisconsin Retirement System	\$0	\$0	\$0	\$0
5000 Minor Transfers Between Appropriations	\$0	\$0	\$13,000	\$13,000
Reduce Expenditures	\$0	\$0	\$0	(\$144,000)
<b>Total Expenditures</b>	<b>\$1,242,100</b>	<b>\$1,160,300</b>	<b>\$1,224,600</b>	<b>\$1,114,600</b>
<b>Closing Balance</b>	<b>\$189,000</b>	<b>\$134,300</b>	<b>\$13,200</b>	<b>\$0</b>

# Program Revenue

1719 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
PROGRAM	02	State and Local Finance
SUBPROGRAM		
NUMERIC APPROPRIATION	32	Reassessments

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
<b>Opening Balance</b>	<b>\$157,700</b>	<b>\$157,300</b>	<b>\$7,300</b>	<b>\$7,300</b>
Revenues	\$3,200	\$535,200	\$535,200	\$535,200
<b>Total Revenue</b>	<b>\$160,900</b>	<b>\$692,500</b>	<b>\$542,500</b>	<b>\$542,500</b>
<b>Expenditures</b>	<b>\$3,600</b>	<b>\$685,200</b>	<b>\$0</b>	<b>\$0</b>
2000 Adjusted Base Funding Level	\$0	\$0	\$535,200	\$535,200
<b>Total Expenditures</b>	<b>\$3,600</b>	<b>\$685,200</b>	<b>\$535,200</b>	<b>\$535,200</b>
<b>Closing Balance</b>	<b>\$157,300</b>	<b>\$7,300</b>	<b>\$7,300</b>	<b>\$7,300</b>

# Program Revenue

1719 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
PROGRAM	02	State and Local Finance
SUBPROGRAM		
NUMERIC APPROPRIATION	34	Administration of TID

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
<b>Opening Balance</b>	<b>\$270,400</b>	<b>\$399,900</b>	<b>\$514,600</b>	<b>\$610,500</b>
Changes in Accounts Receivable	\$9,000	\$0	\$0	\$0
Revenues	\$305,700	\$289,900	\$299,200	\$308,500
<b>Total Revenue</b>	<b>\$585,100</b>	<b>\$689,800</b>	<b>\$813,800</b>	<b>\$919,000</b>
<b>Expenditures</b>	<b>\$185,200</b>	<b>\$175,200</b>	<b>\$0</b>	<b>\$0</b>
2000 Adjusted Base Funding Level	\$0	\$0	\$150,200	\$150,200
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	\$16,100	\$16,100
Supplies & Services	\$0	\$0	\$25,000	\$25,000
Compensation Reserve	\$0	\$0	\$2,500	\$5,100
Health Insurance Reserves	\$0	\$0	\$1,000	\$2,500
Wisconsin Retirement System	\$0	\$0	\$0	\$0
5000 Minor Transfers Between Appropriations	\$0	\$0	\$8,500	\$8,500
<b>Total Expenditures</b>	<b>\$185,200</b>	<b>\$175,200</b>	<b>\$203,300</b>	<b>\$207,400</b>
<b>Closing Balance</b>	<b>\$399,900</b>	<b>\$514,600</b>	<b>\$610,500</b>	<b>\$711,600</b>

# Program Revenue

1719 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
PROGRAM	03	Administrative Services and Space Rental
SUBPROGRAM		
NUMERIC APPROPRIATION	25	Internal services

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
<b>Opening Balance</b>	<b>(\$30,900)</b>	<b>(\$38,300)</b>	<b>(\$38,300)</b>	<b>\$0</b>
Revenues	\$1,217,600	\$3,085,400	\$1,800,000	\$1,800,000
<b>Total Revenue</b>	<b>\$1,186,700</b>	<b>\$3,047,100</b>	<b>\$1,761,700</b>	<b>\$1,800,000</b>
<b>Expenditures</b>	<b>\$1,225,000</b>	<b>\$3,085,400</b>	<b>\$0</b>	<b>\$0</b>
2000 Adjusted Base Funding Level	\$0	\$0	\$3,085,400	\$3,085,400
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	\$16,900	\$16,900
5000 Minor Transfers Between Appropriations	\$0	\$0	(\$30,000)	(\$30,000)
3010 Full Funding of Lease and Directed Moves Costs	\$0	\$0	\$21,700	\$23,100
Reduce Expenditures	\$0	\$0	(\$1,335,300)	(\$1,301,900)
Health Insurance Reserves	\$0	\$0	\$1,200	\$2,800
Compensation Reserve	\$0	\$0	\$1,800	\$3,700
<b>Total Expenditures</b>	<b>\$1,225,000</b>	<b>\$3,085,400</b>	<b>\$1,761,700</b>	<b>\$1,800,000</b>
<b>Closing Balance</b>	<b>(\$38,300)</b>	<b>(\$38,300)</b>	<b>\$0</b>	<b>\$0</b>

# Program Revenue

1719 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
PROGRAM	03	Administrative Services and Space Rental
SUBPROGRAM		
NUMERIC APPROPRIATION	31	Services

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
<b>Opening Balance</b>	<b>\$92,800</b>	<b>\$63,600</b>	<b>\$0</b>	<b>\$0</b>
Revenues	(\$25,700)	\$85,400	\$85,400	\$85,400
<b>Total Revenue</b>	<b>\$67,100</b>	<b>\$149,000</b>	<b>\$85,400</b>	<b>\$85,400</b>
<b>Expenditures</b>	<b>\$3,393</b>	<b>\$149,000</b>	<b>\$0</b>	<b>\$0</b>
2000 Adjusted Base Funding Level	\$0	\$0	\$85,400	\$85,400
<b>Total Expenditures</b>	<b>\$3,393</b>	<b>\$149,000</b>	<b>\$85,400</b>	<b>\$85,400</b>
<b>Closing Balance</b>	<b>\$63,707</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

# Program Revenue

1719 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
PROGRAM	03	Administrative Services and Space Rental
SUBPROGRAM		
NUMERIC APPROPRIATION	32	Reciprocity agreement and publications

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
<b>Opening Balance</b>	<b>\$200</b>	<b>\$200</b>	<b>\$200</b>	<b>\$200</b>
Revenues	\$0	\$37,900	\$37,900	\$37,900
<b>Total Revenue</b>	<b>\$200</b>	<b>\$38,100</b>	<b>\$38,100</b>	<b>\$38,100</b>
<b>Expenditures</b>	<b>\$0</b>	<b>\$37,900</b>	<b>\$0</b>	<b>\$0</b>
2000 Adjusted Base Funding Level	\$0	\$0	\$37,900	\$37,900
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$37,900</b>	<b>\$37,900</b>	<b>\$37,900</b>
<b>Closing Balance</b>	<b>\$200</b>	<b>\$200</b>	<b>\$200</b>	<b>\$200</b>

# Program Revenue

1719 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
PROGRAM	04	Unclaimed Property Program
SUBPROGRAM		
NUMERIC APPROPRIATION	30	Unclaimed property; administra

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
<b>Opening Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Revenues	\$2,098,000	\$4,321,200	\$4,101,600	\$4,122,500
<b>Total Revenue</b>	<b>\$2,098,000</b>	<b>\$4,321,200</b>	<b>\$4,101,600</b>	<b>\$4,122,500</b>
<b>Expenditures</b>	<b>\$2,098,000</b>	<b>\$4,321,200</b>	<b>\$0</b>	<b>\$0</b>
2000 Adjusted Base Funding Level	\$0	\$0	\$4,321,200	\$4,321,200
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	\$7,900	\$7,900
3011 Minor Transfers Within the Same Alpha Appropriation	\$0	\$0	\$0	\$0
3002 Removal of Noncontinuing Elements from the Base	\$0	\$0	(\$90,400)	(\$90,400)
Compensation Reserve	\$0	\$0	\$5,900	\$12,000
Health Insurance Reserves	\$0	\$0	\$3,400	\$8,000
Wisconsin Retirement System	\$0	\$0	\$0	\$0
5000 Minor Transfers Between Appropriations	\$0	\$0	(\$146,400)	(\$136,200)
<b>Total Expenditures</b>	<b>\$2,098,000</b>	<b>\$4,321,200</b>	<b>\$4,101,600</b>	<b>\$4,122,500</b>
<b>Closing Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



# Segregated Funds Revenue and Balances Statement

1719 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
NUMERIC APPROPRIATION		
PROGRAM		
SUBPROGRAM		
WISMART FUND	521	

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
<b>Opening Balance</b>	<b>\$18,744,900</b>	<b>\$32,588,000</b>	<b>\$12,350,300</b>	<b>\$12,350,300</b>
Ticket Sales	\$627,164,900	\$617,431,200	\$617,431,200	\$617,431,200
Retailer Fees and Misc Revenue	\$123,000	\$83,200	\$83,200	\$154,900
Operating Transfers In	\$0	\$0	\$0	\$0
Interest Earnings	\$225,500	\$509,000	\$1,109,900	\$1,763,500
<b>Total Revenue</b>	<b>\$646,258,300</b>	<b>\$650,611,400</b>	<b>\$630,974,600</b>	<b>\$631,699,900</b>
<b>Expenditures</b>	<b>\$613,873,600</b>	<b>\$638,261,100</b>	<b>\$0</b>	<b>\$0</b>
2000 Adjusted Base Funding Level	\$0	\$0	\$78,018,700	\$78,018,700
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	(\$138,100)	(\$138,100)
3010 Full Funding of Lease and Directed Moves Costs	\$0	\$0	(\$3,600)	\$13,300
6090 Lottery Sum Sufficient Adjustments	\$0	\$0	\$3,442,700	\$3,442,700
5000 Minor Transfers Between Appropriations	\$0	\$0	\$13,000	\$13,000

3011 Minor Transfers Within the Same Alpha Appropriation	\$0	\$0	\$0	\$0
3005 Reclassifications and Semiautomatic Pay Progression	\$0	\$0	\$3,500	\$8,300
3002 Removal of Noncontinuing Elements from the Base	\$0	\$0	\$0	(\$49,100)
3001 Turnover Reduction	\$0	\$0	(\$128,700)	(\$128,700)
All Other Expenses and Reserves	\$0	\$0	\$537,152,700	\$537,692,300
Compensation Reserve	\$0	\$0	\$115,100	\$232,400
Health Insurance Reserves	\$0	\$0	\$117,600	\$196,000
Wisconsin Retirement System	\$0	\$0	\$0	\$300
Rent Reserves	\$0	\$0	\$31,400	\$47,100
<b>Total Expenditures</b>	<b>\$613,873,600</b>	<b>\$638,261,100</b>	<b>\$618,624,300</b>	<b>\$619,348,200</b>
<b><u>Closing Balance</u></b>	<b>\$32,384,700</b>	<b>\$12,350,300</b>	<b>\$12,350,300</b>	<b>\$12,351,700</b>

# Segregated Funds Revenue and Balances Statement

1719 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
NUMERIC APPROPRIATION	61	Motor fuel tax administration
PROGRAM	01	Collection of Taxes
SUBPROGRAM		
WISMART FUND	211	

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
<b>Opening Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Revenues	\$1,478,000	\$1,629,100	\$1,714,700	\$1,755,800
<b>Total Revenue</b>	<b>\$1,478,000</b>	<b>\$1,629,100</b>	<b>\$1,714,700</b>	<b>\$1,755,800</b>
<b>Expenditures</b>	<b>\$1,478,000</b>	<b>\$1,629,100</b>	<b>\$0</b>	<b>\$0</b>
2000 Adjusted Base Funding Level	\$0	\$0	\$1,629,100	\$1,629,100
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	\$42,800	\$42,800
5000 Minor Transfers Between Appropriations	\$0	\$0	\$7,000	\$7,000
3011 Minor Transfers Within the Same Alpha Appropriation	\$0	\$0	\$0	\$0
Compensation Reserve	\$0	\$0	\$23,700	\$47,800
Health Insurance Reserves	\$0	\$0	\$12,100	\$29,100
Wisconsin Retirement System	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$1,478,000</b>	<b>\$1,629,100</b>	<b>\$1,714,700</b>	<b>\$1,755,800</b>
<b>Closing Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



# Segregated Funds Revenue and Balances Statement

1719 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
NUMERIC APPROPRIATION	61	Railroad and air carrier tax administration
PROGRAM	02	State and Local Finance
SUBPROGRAM		
WISMART FUND	211	

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
<b>Opening Balance</b>	\$0	\$0	\$0	\$0
Revenues	\$166,200	\$244,900	\$254,300	\$259,100
<b>Total Revenue</b>	<b>\$166,200</b>	<b>\$244,900</b>	<b>\$254,300</b>	<b>\$259,100</b>
<b>Expenditures</b>	<b>\$166,200</b>	<b>\$244,900</b>	<b>\$0</b>	<b>\$0</b>
2000 Adjusted Base Funding Level	\$0	\$0	\$244,900	\$244,900
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	\$3,400	\$3,400
5000 Minor Transfers Between Appropriations	\$0	\$0	\$1,500	\$1,500
Compensation Reserve	\$0	\$0	\$3,500	\$7,000
Health Insurance Reserves	\$0	\$0	\$1,000	\$2,300
Wisconsin Retirement System	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$166,200</b>	<b>\$244,900</b>	<b>\$254,300</b>	<b>\$259,100</b>
<b>Closing Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

# Segregated Funds Revenue and Balances Statement

1719 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
NUMERIC APPROPRIATION	62	Economic development surcharge
PROGRAM	01	Collection of Taxes
SUBPROGRAM		
WISMART FUND	248	

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
<b>Opening Balance</b>	\$0	\$0	\$0	\$0
Revenues	\$200,900	\$257,400	\$260,200	\$262,300
<b>Total Revenue</b>	<b>\$200,900</b>	<b>\$257,400</b>	<b>\$260,200</b>	<b>\$262,300</b>
<b>Expenditures</b>	<b>\$200,900</b>	<b>\$257,400</b>	<b>\$0</b>	<b>\$0</b>
2000 Adjusted Base Funding Level	\$0	\$0	\$257,400	\$257,400
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	(\$100)	(\$100)
5000 Minor Transfers Between Appropriations	\$0	\$0	\$1,000	\$1,000
Compensation Reserve	\$0	\$0	\$1,400	\$2,800
Health Insurance Reserves	\$0	\$0	\$500	\$1,200
Wisconsin Retirement System	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$200,900</b>	<b>\$257,400</b>	<b>\$260,200</b>	<b>\$262,300</b>
<b>Closing Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

# Segregated Funds Revenue and Balances Statement

1719 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
NUMERIC APPROPRIATION	62	Lottery and gaming credit administration
PROGRAM	02	State and Local Finance
SUBPROGRAM		
WISMART FUND	521	

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
<b>Opening Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Revenues	\$190,100	\$285,800	\$268,000	\$271,900
<b>Total Revenue</b>	<b>\$190,100</b>	<b>\$285,800</b>	<b>\$268,000</b>	<b>\$271,900</b>
<b>Expenditures</b>	<b>\$190,100</b>	<b>\$285,800</b>	<b>\$0</b>	<b>\$0</b>
2000 Adjusted Base Funding Level	\$0	\$0	\$285,800	\$285,800
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	(\$24,400)	(\$24,400)
5000 Minor Transfers Between Appropriations	\$0	\$0	\$3,000	\$3,000
Compensation Reserve	\$0	\$0	\$2,900	\$5,800
Health Insurance Reserves	\$0	\$0	\$700	\$1,700
Wisconsin Retirement System	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$190,100</b>	<b>\$285,800</b>	<b>\$268,000</b>	<b>\$271,900</b>
<b>Closing Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

# Segregated Funds Revenue and Balances Statement

1719 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
NUMERIC APPROPRIATION	63	Petroleum inspection fee collection
PROGRAM	01	Collection of Taxes
SUBPROGRAM		
WISMART FUND	272	

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
<b>Opening Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Revenues	\$76,900	\$127,200	\$82,900	\$84,200
<b>Total Revenue</b>	<b>\$76,900</b>	<b>\$127,200</b>	<b>\$82,900</b>	<b>\$84,200</b>
<b>Expenditures</b>	<b>\$76,900</b>	<b>\$127,200</b>	<b>\$0</b>	<b>\$0</b>
2000 Adjusted Base Funding Level	\$0	\$0	\$127,200	\$127,200
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	(\$43,500)	(\$43,500)
5000 Minor Transfers Between Appropriations	\$0	\$0	(\$2,000)	(\$2,000)
Compensation Reserve	\$0	\$0	\$1,000	\$2,000
Health Insurance Reserves	\$0	\$0	\$200	\$500
Wisconsin Retirement System	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$76,900</b>	<b>\$127,200</b>	<b>\$82,900</b>	<b>\$84,200</b>
<b>Closing Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

# Segregated Funds Revenue and Balances Statement

1719 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
NUMERIC APPROPRIATION	64	Administration of dry cleaner fees
PROGRAM	01	Collection of Taxes
SUBPROGRAM		
WISMART FUND	277	

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
<b>Opening Balance</b>	\$0	\$0	\$0	\$0
Revenue	\$14,700	\$18,900	\$18,900	\$18,900
<b>Total Revenue</b>	<b>\$14,700</b>	<b>\$18,900</b>	<b>\$18,900</b>	<b>\$18,900</b>
<b>Expenditures</b>	<b>\$14,700</b>	<b>\$18,900</b>	<b>\$0</b>	<b>\$0</b>
2000 Adjusted Base Funding Level	\$0	\$0	\$18,900	\$18,900
Compensation Reserve	\$0	\$0	\$0	\$0
Health Insurance Reserves	\$0	\$0	\$0	\$0
Wisconsin Retirement System	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$14,700</b>	<b>\$18,900</b>	<b>\$18,900</b>	<b>\$18,900</b>
<b>Closing Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

# Segregated Funds Revenue and Balances Statement

1719 Biennial Budget

	CODES	TITLES
DEPARTMENT	566	Department of Revenue
NUMERIC APPROPRIATION	65	Administration of rental vehicle fee
PROGRAM	01	Collection of Taxes
SUBPROGRAM		
WISMART FUND	211	

Revenue and Expenditures	Prior Year Actuals	Base Year Estimate	1st Year Estimate	2nd Year Estimate
<b>Opening Balance</b>	\$0	\$0	\$0	\$0
Revenues	\$56,500	\$62,600	\$63,300	\$63,900
<b>Total Revenue</b>	<b>\$56,500</b>	<b>\$62,600</b>	<b>\$63,300</b>	<b>\$63,900</b>
<b>Expenditures</b>	<b>\$56,500</b>	<b>\$62,600</b>	<b>\$0</b>	<b>\$0</b>
2000 Adjusted Base Funding Level	\$0	\$0	\$62,600	\$62,600
3003 Full Funding of Continuing Position Salaries and Fringe Benefits	\$0	\$0	(\$400)	(\$400)
5000 Minor Transfers Between Appropriations	\$0	\$0	\$500	\$500
Compensation Reserve	\$0	\$0	\$0	\$0
Health Insurance Reserves	\$0	\$0	\$600	\$1,200
Wisconsin Retirement System	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$56,500</b>	<b>\$62,600</b>	<b>\$63,300</b>	<b>\$63,900</b>
<b>Closing Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Decision Item (DIN) - 2000**

**Decision Item (DIN) Title - Adjusted Base Funding Level**

**NARRATIVE**

Adjusted Base Funding Level

# Decision Item by Line

1719 Biennial Budget

	<b>CODES</b>	<b>TITLES</b>
<b>DEPARTMENT</b>	566	Department of Revenue
	<b>CODES</b>	<b>TITLES</b>
<b>DECISION ITEM</b>	2000	Adjusted Base Funding Level

Expenditure items		1st Year Cost	2nd Year Cost
01	Permanent Position Salaries	\$67,045,700	\$67,045,700
02	Turnover	\$0	\$0
03	Project Position Salaries	\$1,420,400	\$1,420,400
04	LTE/Misc. Salaries	\$1,183,400	\$1,183,400
05	Fringe Benefits	\$29,415,900	\$29,415,900
06	Supplies and Services	\$66,005,000	\$66,005,000
07	Permanent Property	\$5,719,100	\$5,719,100
08	Unalloted Reserve	\$481,300	\$481,300
09	Aids to Individuals Organizations	\$0	\$0
10	Local Assistance	\$0	\$0
11	One-time Financing	\$0	\$0
12	Debt Service	\$0	\$0
13	Special Purpose	\$40,810,700	\$40,810,700
14		\$0	\$0
15		\$0	\$0
16		\$0	\$0
<b>17</b>	<b>Total Cost</b>	<b>\$212,081,500</b>	<b>\$212,081,500</b>
18	Project Positions Authorized	35.00	35.00
19	Classified Positions Authorized	1,157.28	1,157.28
20	Unclassified Positions Authorized	10.00	10.00

# Decision Item by Numeric

## Department of Revenue

Program	Decision Item/Numeric	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
	<b>2000</b>	<b>Adjusted Base Funding Level</b>			
<b>01</b>	<b>Collection of Taxes</b>				
	01 General program operations	\$64,993,400	\$64,993,400	699.58	699.58
	19 Admin liquor tax special agent	\$100,800	\$100,800	1.00	1.00
	20 Targeted tax collection	\$1,206,300	\$1,206,300	15.00	15.00
	22 Administration of local professional football stadium districts	\$114,700	\$114,700	1.00	1.00
	23 Administration of special district taxes	\$456,200	\$456,200	4.40	4.40
	24 Business tax registration	\$1,619,400	\$1,619,400	18.10	18.10
	25 MTC audit program	\$58,300	\$58,300	0.00	0.00
	26 Administration of local taxes	\$143,000	\$143,000	1.00	1.00
	27 Cigarette tax stamps	\$262,400	\$262,400	0.00	0.00
	28 Ambulatory surgical center assessment	\$110,200	\$110,200	0.00	0.00
	29 Administration of income tax checkoff voluntary payments	\$27,600	\$27,600	0.00	0.00
	30 Administration of county sales and use taxes	\$3,571,400	\$3,571,400	31.45	31.45
	31 Administration of liquor tax and alcohol beverages enforcement	\$1,153,100	\$1,153,100	9.75	9.75
	32 Debt collection	\$2,369,200	\$2,369,200	22.50	22.50
	33 Collections under contracts	\$357,300	\$357,300	0.00	0.00
	35 Administration of resort tax	\$69,600	\$69,600	0.25	0.25
	37 Collections under multistate streamlined sales tax	\$40,000	\$40,000	0.00	0.00
	39 Collections from the financial record matching program	\$501,600	\$501,600	3.00	3.00
	61 Motor fuel tax administration	\$1,629,100	\$1,629,100	15.50	15.50
	62 Economic development surcharge	\$257,400	\$257,400	1.00	1.00
	63 Petroleum inspection fee collection	\$127,200	\$127,200	1.00	1.00
	64 Administration of dry cleaner fees	\$18,900	\$18,900	0.00	0.00
	65 Administration of rental vehicle fee	\$62,600	\$62,600	0.50	0.50
	<b>Collection of Taxes SubTotal</b>	<b>\$79,249,700</b>	<b>\$79,249,700</b>	<b>825.03</b>	<b>825.03</b>
<b>02</b>	<b>State and Local Finance</b>				

## Decision Item by Numeric

## Department of Revenue

	01 General program operations	\$8,103,300	\$8,103,300	91.75	91.75
	03 Integrated property assessment system technology	\$2,477,000	\$2,477,000	1.00	1.00
	30 Municipal financial report compliance	\$34,500	\$34,500	0.00	0.00
	31 Manufacturing property assessment	\$1,160,300	\$1,160,300	12.50	12.50
	32 Reassessments	\$535,200	\$535,200	0.00	0.00
	34 Administration of TID	\$150,200	\$150,200	2.00	2.00
	61 Railroad and air carrier tax administration	\$244,900	\$244,900	2.00	2.00
	62 Lottery and gaming credit administration	\$285,800	\$285,800	2.75	2.75
	<b>State and Local Finance SubTotal</b>	<b>\$12,991,200</b>	<b>\$12,991,200</b>	<b>112.00</b>	<b>112.00</b>
<b>03</b>	<b>Administrative Services and Space Rental</b>				
	01 General program operations	\$25,620,200	\$25,620,200	176.20	176.20
	02 Space rental payments	\$4,807,200	\$4,807,200	0.00	0.00
	03 Expert professional services	\$63,300	\$63,300	0.00	0.00
	04 Integrated tax system technology	\$4,087,100	\$4,087,100	0.00	0.00
	25 Internal services	\$3,085,400	\$3,085,400	1.15	1.15
	31 Services	\$85,400	\$85,400	0.00	0.00
	32 Reciprocity agreement and publications	\$37,900	\$37,900	0.00	0.00
	<b>Administrative Services and Space Rental SubTotal</b>	<b>\$37,786,500</b>	<b>\$37,786,500</b>	<b>177.35</b>	<b>177.35</b>
<b>04</b>	<b>Unclaimed Property Program</b>				
	30 Unclaimed property; administra	\$4,321,200	\$4,321,200	5.95	5.95
	<b>Unclaimed Property Program SubTotal</b>	<b>\$4,321,200</b>	<b>\$4,321,200</b>	<b>5.95</b>	<b>5.95</b>
<b>08</b>	<b>Lottery</b>				
	60 General program operations	\$22,042,500	\$22,042,500	81.95	81.95
	61 Retailer compensation	\$40,810,700	\$40,810,700	0.00	0.00
	65 Vendor fees	\$14,879,700	\$14,879,700	0.00	0.00
	<b>Lottery SubTotal</b>	<b>\$77,732,900</b>	<b>\$77,732,900</b>	<b>81.95</b>	<b>81.95</b>
	<b>Adjusted Base Funding Level SubTotal</b>	<b>\$212,081,500</b>	<b>\$212,081,500</b>	<b>1,202.28</b>	<b>1,202.28</b>

# Decision Item by Numeric

## Department of Revenue

	Agency Total	\$212,081,500	\$212,081,500	1,202.28	1,202.28
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# Decision Item by Fund Source

## Department of Revenue

	Source of Funds		1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
Decision Item	<b>2000</b>	<b>Adjusted Base Funding Level</b>				
	GPR	S	\$110,151,500	\$110,151,500	968.53	968.53
	PR	S	\$21,571,200	\$21,571,200	129.05	129.05
	SEG	S	\$80,358,800	\$80,358,800	104.70	104.70
	<b>Total</b>		<b>\$212,081,500</b>	<b>\$212,081,500</b>	<b>1,202.28</b>	<b>1,202.28</b>
<b>Agency Total</b>			<b>\$212,081,500</b>	<b>\$212,081,500</b>	<b>1,202.28</b>	<b>1,202.28</b>

**Decision Item (DIN) - 3001**

**Decision Item (DIN) Title - Turnover Reduction**

**NARRATIVE**

This decision item applies the standard 3% turnover reduction factor to the adjusted base level permanent salary line for all alpha appropriations funding more than fifty (50) FTE permanent positions. Appropriations that have fifty or fewer FTE permanent positions are excluded from the turnover reduction.

# Decision Item by Line

1719 Biennial Budget

	<b>CODES</b>	<b>TITLES</b>
<b>DEPARTMENT</b>	566	Department of Revenue
	<b>CODES</b>	<b>TITLES</b>
<b>DECISION ITEM</b>	3001	Turnover Reduction

Expenditure items		1st Year Cost	2nd Year Cost
01	Permanent Position Salaries	\$0	\$0
02	Turnover	(\$1,770,800)	(\$1,770,800)
03	Project Position Salaries	\$0	\$0
04	LTE/Misc. Salaries	\$0	\$0
05	Fringe Benefits	\$0	\$0
06	Supplies and Services	\$0	\$0
07	Permanent Property	\$0	\$0
08	Unalloted Reserve	\$0	\$0
09	Aids to Individuals Organizations	\$0	\$0
10	Local Assistance	\$0	\$0
11	One-time Financing	\$0	\$0
12	Debt Service	\$0	\$0
13	Special Purpose	\$0	\$0
14		\$0	\$0
15		\$0	\$0
16		\$0	\$0
<b>17</b>	<b>Total Cost</b>	<b>(\$1,770,800)</b>	<b>(\$1,770,800)</b>
18	Project Positions Authorized	0.00	0.00
19	Classified Positions Authorized	0.00	0.00
20	Unclassified Positions Authorized	0.00	0.00

# Decision Item by Numeric

## Department of Revenue

Program	Decision Item/Numeric	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
	<b>3001</b>	<b>Turnover Reduction</b>			
<b>01</b>	<b>Collection of Taxes</b>				
	01 General program operations	(\$1,140,900)	(\$1,140,900)	0.00	0.00
	<b>Collection of Taxes SubTotal</b>	<b>(\$1,140,900)</b>	<b>(\$1,140,900)</b>	<b>0.00</b>	<b>0.00</b>
<b>02</b>	<b>State and Local Finance</b>				
	01 General program operations	(\$162,700)	(\$162,700)	0.00	0.00
	<b>State and Local Finance SubTotal</b>	<b>(\$162,700)</b>	<b>(\$162,700)</b>	<b>0.00</b>	<b>0.00</b>
<b>03</b>	<b>Administrative Services and Space Rental</b>				
	01 General program operations	(\$338,500)	(\$338,500)	0.00	0.00
	<b>Administrative Services and Space Rental SubTotal</b>	<b>(\$338,500)</b>	<b>(\$338,500)</b>	<b>0.00</b>	<b>0.00</b>
<b>08</b>	<b>Lottery</b>				
	60 General program operations	(\$128,700)	(\$128,700)	0.00	0.00
	<b>Lottery SubTotal</b>	<b>(\$128,700)</b>	<b>(\$128,700)</b>	<b>0.00</b>	<b>0.00</b>
	<b>Turnover Reduction SubTotal</b>	<b>(\$1,770,800)</b>	<b>(\$1,770,800)</b>	<b>0.00</b>	<b>0.00</b>
	<b>Agency Total</b>	<b>(\$1,770,800)</b>	<b>(\$1,770,800)</b>	<b>0.00</b>	<b>0.00</b>

# Decision Item by Fund Source

## Department of Revenue

	Source of Funds		1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
<b>Decision Item</b>	<b>3001</b>	<b>Turnover Reduction</b>				
	GPR	S	(\$1,642,100)	(\$1,642,100)	0.00	0.00
	SEG	S	(\$128,700)	(\$128,700)	0.00	0.00
	<b>Total</b>		<b>(\$1,770,800)</b>	<b>(\$1,770,800)</b>	<b>0.00</b>	<b>0.00</b>
<b>Agency Total</b>			<b>(\$1,770,800)</b>	<b>(\$1,770,800)</b>	<b>0.00</b>	<b>0.00</b>

**Decision Item (DIN) - 3002**

**Decision Item (DIN) Title - Removal of Noncontinuing Elements from the Base**

**NARRATIVE**

This decision item removes non-continuing costs from the Department's base level funding. The decision item removes 35.00 FTE project and 2.00 classified positions in FY18 and removes 35.00 FTE project and 3.00 classified positions in FY19 along with their associated salary and fringe benefit funding.

# Decision Item by Line

1719 Biennial Budget

	<b>CODES</b>	<b>TITLES</b>
<b>DEPARTMENT</b>	566	Department of Revenue
	<b>CODES</b>	<b>TITLES</b>
<b>DECISION ITEM</b>	3002	Removal of Noncontinuing Elements from the Base

Expenditure items		1st Year Cost	2nd Year Cost
01	Permanent Position Salaries	(\$64,100)	(\$286,100)
02	Turnover	\$0	\$0
03	Project Position Salaries	(\$1,237,500)	(\$1,420,400)
04	LTE/Misc. Salaries	\$0	\$0
05	Fringe Benefits	(\$532,000)	(\$697,400)
06	Supplies and Services	\$0	\$0
07	Permanent Property	\$0	\$0
08	Unalloted Reserve	\$0	\$0
09	Aids to Individuals Organizations	\$0	\$0
10	Local Assistance	\$0	\$0
11	One-time Financing	\$0	\$0
12	Debt Service	\$0	\$0
13	Special Purpose	\$0	\$0
14		\$0	\$0
15		\$0	\$0
16		\$0	\$0
<b>17</b>	<b>Total Cost</b>	<b>(\$1,833,600)</b>	<b>(\$2,403,900)</b>
18	Project Positions Authorized	-35.00	-35.00
19	Classified Positions Authorized	-2.00	-3.00
20	Unclassified Positions Authorized	0.00	0.00

# Decision Item by Numeric

## Department of Revenue

Program	Decision Item/Numeric	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
	<b>3002</b>	<b>Removal of Noncontinuing Elements from the Base</b>			
<b>01</b>	<b>Collection of Taxes</b>				
	01 General program operations	(\$1,617,800)	(\$2,097,100)	(33.00)	(33.00)
	<b>Collection of Taxes SubTotal</b>	<b>(\$1,617,800)</b>	<b>(\$2,097,100)</b>	<b>(33.00)</b>	<b>(33.00)</b>
<b>03</b>	<b>Administrative Services and Space Rental</b>				
	01 General program operations	(\$125,500)	(\$167,400)	(2.00)	(2.00)
	<b>Administrative Services and Space Rental SubTotal</b>	<b>(\$125,500)</b>	<b>(\$167,400)</b>	<b>(2.00)</b>	<b>(2.00)</b>
<b>04</b>	<b>Unclaimed Property Program</b>				
	30 Unclaimed property; administra	(\$90,300)	(\$90,300)	(2.00)	(2.00)
	<b>Unclaimed Property Program SubTotal</b>	<b>(\$90,300)</b>	<b>(\$90,300)</b>	<b>(2.00)</b>	<b>(2.00)</b>
<b>08</b>	<b>Lottery</b>				
	60 General program operations	\$0	(\$49,100)	0.00	(1.00)
	<b>Lottery SubTotal</b>	<b>\$0</b>	<b>(\$49,100)</b>	<b>0.00</b>	<b>(1.00)</b>
	<b>Removal of Noncontinuing Elements from the Base SubTotal</b>	<b>(\$1,833,600)</b>	<b>(\$2,403,900)</b>	<b>(37.00)</b>	<b>(38.00)</b>
	<b>Agency Total</b>	<b>(\$1,833,600)</b>	<b>(\$2,403,900)</b>	<b>(37.00)</b>	<b>(38.00)</b>

# Decision Item by Fund Source

## Department of Revenue

	Source of Funds		1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
<b>Decision Item</b>	<b>3002</b>	<b>Removal of Noncontinuing Elements from the Base</b>				
	GPR	S	(\$1,743,300)	(\$2,264,500)	(35.00)	(35.00)
	PR	S	(\$90,300)	(\$90,300)	(2.00)	(2.00)
	SEG	S	\$0	(\$49,100)	0.00	(1.00)
	<b>Total</b>		<b>(\$1,833,600)</b>	<b>(\$2,403,900)</b>	<b>(37.00)</b>	<b>(38.00)</b>
<b>Agency Total</b>			<b>(\$1,833,600)</b>	<b>(\$2,403,900)</b>	<b>(37.00)</b>	<b>(38.00)</b>

**Decision Item (DIN) - 3003**

**Decision Item (DIN) Title - Full Funding of Continuing Position Salaries and Fringe Benefits**

**NARRATIVE**

The Department requests funding to adjust appropriations to the full funding level equivalent to the B-1 generated salary costs, the department fringe rate of 40.87% for permanent/project positions, 7.65% for limited-term employee (LTE) positions, 0.00% for executive salary group employee retirement costs, and an additional 4.00% for protective services employee retirement costs.

# Decision Item by Line

1719 Biennial Budget

	<b>CODES</b>	<b>TITLES</b>
<b>DEPARTMENT</b>	566	Department of Revenue
	<b>CODES</b>	<b>TITLES</b>
<b>DECISION ITEM</b>	3003	Full Funding of Continuing Position Salaries and Fringe Benefits

	<b>Expenditure items</b>	<b>1st Year Cost</b>	<b>2nd Year Cost</b>
01	Permanent Position Salaries	\$1,570,700	\$1,570,700
02	Turnover	\$0	\$0
03	Project Position Salaries	\$0	\$0
04	LTE/Misc. Salaries	\$0	\$0
05	Fringe Benefits	(\$678,800)	(\$678,800)
06	Supplies and Services	\$0	\$0
07	Permanent Property	\$0	\$0
08	Unalloted Reserve	\$0	\$0
09	Aids to Individuals Organizations	\$0	\$0
10	Local Assistance	\$0	\$0
11	One-time Financing	\$0	\$0
12	Debt Service	\$0	\$0
13	Special Purpose	\$0	\$0
14		\$0	\$0
15		\$0	\$0
16		\$0	\$0
<b>17</b>	<b>Total Cost</b>	<b>\$891,900</b>	<b>\$891,900</b>
18	Project Positions Authorized	0.00	0.00
19	Classified Positions Authorized	0.00	0.00
20	Unclassified Positions Authorized	0.00	0.00

# Decision Item by Numeric

## Department of Revenue

Program	Decision Item/Numeric	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
	<b>3003</b>	<b>Full Funding of Continuing Position Salaries and Fringe Benefits</b>			
<b>01</b>	<b>Collection of Taxes</b>				
	01 General program operations	\$1,762,000	\$1,762,000	0.00	0.00
	19 Admin liquor tax special agent	\$4,000	\$4,000	0.00	0.00
	20 Targeted tax collection	(\$68,100)	(\$68,100)	0.00	0.00
	22 Administration of local professional football stadium districts	\$13,800	\$13,800	0.00	0.00
	23 Administration of special district taxes	\$24,900	\$24,900	0.00	0.00
	24 Business tax registration	(\$7,800)	(\$7,800)	0.00	0.00
	26 Administration of local taxes	(\$1,600)	(\$1,600)	0.00	0.00
	30 Administration of county sales and use taxes	(\$47,200)	(\$47,200)	0.00	0.00
	31 Administration of liquor tax and alcohol beverages enforcement	(\$40,600)	(\$40,600)	0.00	0.00
	32 Debt collection	(\$74,900)	(\$74,900)	0.00	0.00
	35 Administration of resort tax	\$11,800	\$11,800	0.00	0.00
	39 Collections from the financial record matching program	(\$4,900)	(\$4,900)	0.00	0.00
	61 Motor fuel tax administration	\$42,800	\$42,800	0.00	0.00
	62 Economic development surcharge	(\$100)	(\$100)	0.00	0.00
	63 Petroleum inspection fee collection	(\$43,500)	(\$43,500)	0.00	0.00
	65 Administration of rental vehicle fee	(\$400)	(\$400)	0.00	0.00
	<b>Collection of Taxes SubTotal</b>	<b>\$1,570,200</b>	<b>\$1,570,200</b>	<b>0.00</b>	<b>0.00</b>
<b>02</b>	<b>State and Local Finance</b>				
	01 General program operations	(\$245,900)	(\$245,900)	0.00	0.00
	03 Integrated property assessment system technology	(\$16,100)	(\$16,100)	0.00	0.00
	31 Manufacturing property assessment	\$21,900	\$21,900	0.00	0.00
	34 Administration of TID	\$16,100	\$16,100	0.00	0.00
	61 Railroad and air carrier tax administration	\$3,400	\$3,400	0.00	0.00
	62 Lottery and gaming credit administration	(\$24,400)	(\$24,400)	0.00	0.00
	<b>State and Local Finance SubTotal</b>	<b>(\$245,000)</b>	<b>(\$245,000)</b>	<b>0.00</b>	<b>0.00</b>

# Decision Item by Numeric

## Department of Revenue

03	<b>Administrative Services and Space Rental</b>				
	01 General program operations	(\$344,400)	(\$344,400)	0.00	0.00
	25 Internal services	\$16,900	\$16,900	0.00	0.00
	<b>Administrative Services and Space Rental SubTotal</b>	<b>(\$327,500)</b>	<b>(\$327,500)</b>	<b>0.00</b>	<b>0.00</b>
04	<b>Unclaimed Property Program</b>				
	30 Unclaimed property; administra	\$7,900	\$7,900	0.00	0.00
	<b>Unclaimed Property Program SubTotal</b>	<b>\$7,900</b>	<b>\$7,900</b>	<b>0.00</b>	<b>0.00</b>
08	<b>Lottery</b>				
	60 General program operations	(\$113,700)	(\$113,700)	0.00	0.00
	<b>Lottery SubTotal</b>	<b>(\$113,700)</b>	<b>(\$113,700)</b>	<b>0.00</b>	<b>0.00</b>
	<b>Full Funding of Continuing Position Salaries and Fringe Benefits SubTotal</b>	<b>\$891,900</b>	<b>\$891,900</b>	<b>0.00</b>	<b>0.00</b>
	<b>Agency Total</b>	<b>\$891,900</b>	<b>\$891,900</b>	<b>0.00</b>	<b>0.00</b>

# Decision Item by Fund Source

## Department of Revenue

	Source of Funds		1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
<b>Decision Item</b>	<b>3003</b>	<b>Full Funding of Continuing Position Salaries and Fringe Benefits</b>				
	GPR	S	\$1,155,600	\$1,155,600	0.00	0.00
	PR	S	(\$127,800)	(\$127,800)	0.00	0.00
	SEG	S	(\$135,900)	(\$135,900)	0.00	0.00
	<b>Total</b>		<b>\$891,900</b>	<b>\$891,900</b>	<b>0.00</b>	<b>0.00</b>
<b>Agency Total</b>			<b>\$891,900</b>	<b>\$891,900</b>	<b>0.00</b>	<b>0.00</b>

**Decision Item (DIN) - 3005**

**Decision Item (DIN) Title - Reclassifications and Semiautomatic Pay Progression**

**NARRATIVE**

SUMMARY DECISION ITEM The department requests funding for alpha appropriations where 40 or fewer FTE permanent positions are authorized for the costs of reclassifications. The attached B-10 worksheets detail the specific positions, projected effective dates and reclassification amounts.

# Decision Item by Line

1719 Biennial Budget

	<b>CODES</b>	<b>TITLES</b>
<b>DEPARTMENT</b>	566	Department of Revenue
	<b>CODES</b>	<b>TITLES</b>
<b>DECISION ITEM</b>	3005	Reclassifications and Semiautomatic Pay Progression

Expenditure items		1st Year Cost	2nd Year Cost
01	Permanent Position Salaries	\$50,700	\$115,000
02	Turnover	\$0	\$0
03	Project Position Salaries	\$0	\$0
04	LTE/Misc. Salaries	\$0	\$0
05	Fringe Benefits	\$8,200	\$18,500
06	Supplies and Services	\$0	\$0
07	Permanent Property	\$0	\$0
08	Unalloted Reserve	\$0	\$0
09	Aids to Individuals Organizations	\$0	\$0
10	Local Assistance	\$0	\$0
11	One-time Financing	\$0	\$0
12	Debt Service	\$0	\$0
13	Special Purpose	\$0	\$0
14		\$0	\$0
15		\$0	\$0
16		\$0	\$0
<b>17</b>	<b>Total Cost</b>	<b>\$58,900</b>	<b>\$133,500</b>
18	Project Positions Authorized	0.00	0.00
19	Classified Positions Authorized	0.00	0.00
20	Unclassified Positions Authorized	0.00	0.00

# Decision Item by Numeric

## Department of Revenue

Program	Decision Item/Numeric	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
	<b>3005</b>	<b>Reclassifications and Semiautomatic Pay Progression</b>			
<b>01</b>	<b>Collection of Taxes</b>				
	01 General program operations	\$2,200	\$2,200	0.00	0.00
	20 Targeted tax collection	\$1,200	\$21,200	0.00	0.00
	23 Administration of special district taxes	\$2,300	\$2,800	0.00	0.00
	24 Business tax registration	\$2,800	\$4,200	0.00	0.00
	30 Administration of county sales and use taxes	\$11,600	\$19,600	0.00	0.00
	32 Debt collection	\$18,100	\$39,300	0.00	0.00
	39 Collections from the financial record matching program	\$4,900	\$8,400	0.00	0.00
	61 Motor fuel tax administration	\$10,000	\$16,700	0.00	0.00
	<b>Collection of Taxes SubTotal</b>	<b>\$53,100</b>	<b>\$114,400</b>	<b>0.00</b>	<b>0.00</b>
<b>02</b>	<b>State and Local Finance</b>				
	31 Manufacturing property assessment	\$0	\$3,800	0.00	0.00
	34 Administration of TID	\$0	\$4,200	0.00	0.00
	62 Lottery and gaming credit administration	\$3,500	\$8,300	0.00	0.00
	<b>State and Local Finance SubTotal</b>	<b>\$3,500</b>	<b>\$16,300</b>	<b>0.00</b>	<b>0.00</b>
<b>04</b>	<b>Unclaimed Property Program</b>				
	30 Unclaimed property; administra	\$2,300	\$2,800	0.00	0.00
	<b>Unclaimed Property Program SubTotal</b>	<b>\$2,300</b>	<b>\$2,800</b>	<b>0.00</b>	<b>0.00</b>
	<b>Reclassifications and Semiautomatic Pay Progression SubTotal</b>	<b>\$58,900</b>	<b>\$133,500</b>	<b>0.00</b>	<b>0.00</b>
	<b>Agency Total</b>	<b>\$58,900</b>	<b>\$133,500</b>	<b>0.00</b>	<b>0.00</b>

# Decision Item by Fund Source

## Department of Revenue

	Source of Funds		1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
<b>Decision Item</b>	<b>3005</b>	<b>Reclassifications and Semiautomatic Pay Progression</b>				
	GPR	S	\$2,200	\$2,200	0.00	0.00
	PR	S	\$43,200	\$106,300	0.00	0.00
	SEG	S	\$13,500	\$25,000	0.00	0.00
	<b>Total</b>		<b>\$58,900</b>	<b>\$133,500</b>	<b>0.00</b>	<b>0.00</b>
<b>Agency Total</b>			<b>\$58,900</b>	<b>\$133,500</b>	<b>0.00</b>	<b>0.00</b>

**Decision Item (DIN) - 3010**

**Decision Item (DIN) Title - Full Funding of Lease and Directed Moves Costs**

**NARRATIVE**

The Department requests to increase budget per Appendix G - Lease and Directed Moves Costs (GPR \$49,200 FY18 and \$164,500 FY19; PR \$17,500 FY18 and \$27,700 FY19; PR-S \$21,700 FY18 and \$23,100 FY19; SEG -\$3,600 FY18 and \$13,300 FY19).

# Decision Item by Line

1719 Biennial Budget

	<b>CODES</b>	<b>TITLES</b>
<b>DEPARTMENT</b>	566	Department of Revenue
	<b>CODES</b>	<b>TITLES</b>
<b>DECISION ITEM</b>	3010	Full Funding of Lease and Directed Moves Costs

Expenditure items		1st Year Cost	2nd Year Cost
01	Permanent Position Salaries	\$0	\$0
02	Turnover	\$0	\$0
03	Project Position Salaries	\$0	\$0
04	LTE/Misc. Salaries	\$0	\$0
05	Fringe Benefits	\$0	\$0
06	Supplies and Services	\$84,800	\$228,600
07	Permanent Property	\$0	\$0
08	Unalloted Reserve	\$0	\$0
09	Aids to Individuals Organizations	\$0	\$0
10	Local Assistance	\$0	\$0
11	One-time Financing	\$0	\$0
12	Debt Service	\$0	\$0
13	Special Purpose	\$0	\$0
14		\$0	\$0
15		\$0	\$0
16		\$0	\$0
<b>17</b>	<b>Total Cost</b>	<b>\$84,800</b>	<b>\$228,600</b>
18	Project Positions Authorized	0.00	0.00
19	Classified Positions Authorized	0.00	0.00
20	Unclassified Positions Authorized	0.00	0.00

# Decision Item by Numeric

## Department of Revenue

Program	Decision Item/Numeric	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
	<b>3010</b>	<b>Full Funding of Lease and Directed Moves Costs</b>			
<b>01</b>	<b>Collection of Taxes</b>				
	24 Business tax registration	\$17,500	\$27,700	0.00	0.00
	<b>Collection of Taxes SubTotal</b>	<b>\$17,500</b>	<b>\$27,700</b>	<b>0.00</b>	<b>0.00</b>
<b>03</b>	<b>Administrative Services and Space Rental</b>				
	02 Space rental payments	\$49,200	\$164,500	0.00	0.00
	25 Internal services	\$21,700	\$23,100	0.00	0.00
	<b>Administrative Services and Space Rental SubTotal</b>	<b>\$70,900</b>	<b>\$187,600</b>	<b>0.00</b>	<b>0.00</b>
<b>08</b>	<b>Lottery</b>				
	60 General program operations	(\$3,600)	\$13,300	0.00	0.00
	<b>Lottery SubTotal</b>	<b>(\$3,600)</b>	<b>\$13,300</b>	<b>0.00</b>	<b>0.00</b>
	<b>Full Funding of Lease and Directed Moves Costs SubTotal</b>	<b>\$84,800</b>	<b>\$228,600</b>	<b>0.00</b>	<b>0.00</b>
	<b>Agency Total</b>	<b>\$84,800</b>	<b>\$228,600</b>	<b>0.00</b>	<b>0.00</b>

# Decision Item by Fund Source

## Department of Revenue

	Source of Funds		1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
<b>Decision Item</b>	<b>3010</b>	<b>Full Funding of Lease and Directed Moves Costs</b>				
	GPR	S	\$49,200	\$164,500	0.00	0.00
	PR	S	\$39,200	\$50,800	0.00	0.00
	SEG	S	(\$3,600)	\$13,300	0.00	0.00
	<b>Total</b>		<b>\$84,800</b>	<b>\$228,600</b>	<b>0.00</b>	<b>0.00</b>
<b>Agency Total</b>			<b>\$84,800</b>	<b>\$228,600</b>	<b>0.00</b>	<b>0.00</b>

## **Decision Item (DIN) - 3011**

### **Decision Item (DIN) Title - Minor Transfers Within the Same Alpha Appropriation**

#### **NARRATIVE**

SUMMARY DECISION ITEM This decision item is for minor position and funding alignments within the same alpha appropriations, as detailed below. Appropriation 101: The Department requests the transfer of 7.70 FTE permanent positions between subprograms to align with the reconciled B-1 position listing. Appropriation 123: The Department requests the transfer of 0.40 FTE permanent positions between subprograms to align with the reconciled B-1 position listing. Appropriation 124: The Department requests the transfer of 0.04 FTE permanent positions between subprograms to align with the reconciled B-1 position listing. Appropriation 130: The Department requests the transfer of 1.0 FTE permanent position between subprograms to align with the reconciled B-1 position listing. Appropriation 131: The Department requests the transfer of 1.0 FTE permanent position between subprograms to align with the reconciled B-1 position listing. Appropriation 161: The Department requests the transfer of 0.25 FTE permanent positions between subprograms to align with the reconciled B-1 position listing. Appropriation 201: The Department requests the transfer of 4.50 FTE permanent positions between subprograms to align with the reconciled B-1 position listing. Appropriation 203: The Department requests the transfer of 1.00 FTE permanent position between subprograms to align with the reconciled B-1 position listing. Appropriation 301: The Department requests the transfer of \$1,274,300 to subprogram 37 - Integrated Tax System from subprograms 11 – Audit and 35 – Department Overhead where the funding is actually used for the WINPAS system The Department also requests the transfer of 3.80 FTE permanent positions between subprograms to align with the reconciled B-1 position listing. Appropriation 302: The Department requests the transfer of \$489,600 to subprogram 35 – Department Overhead from subprogram 11 – Audit to consolidate budget for rent in the subprogram that pays rent expenses. Appropriation 430: The Department requests the transfer of \$1,300,000 to subprogram 15 – Tax Operations from subprogram 37 – Integrated Tax System because this funding is no longer needed to build Unclaimed Property into the WINPAS system. Appropriation 860: The Department requests the transfer of 7.25 FTE permanent positions between subprograms to align with the reconciled B-1 position listing.

# Decision Item by Line

1719 Biennial Budget

	<b>CODES</b>	<b>TITLES</b>
<b>DEPARTMENT</b>	566	Department of Revenue
	<b>CODES</b>	<b>TITLES</b>
<b>DECISION ITEM</b>	3011	Minor Transfers Within the Same Alpha Appropriation

Expenditure items		1st Year Cost	2nd Year Cost
01	Permanent Position Salaries	\$0	\$0
02	Turnover	\$0	\$0
03	Project Position Salaries	\$0	\$0
04	LTE/Misc. Salaries	\$0	\$0
05	Fringe Benefits	\$0	\$0
06	Supplies and Services	\$0	\$0
07	Permanent Property	\$0	\$0
08	Unalloted Reserve	\$0	\$0
09	Aids to Individuals Organizations	\$0	\$0
10	Local Assistance	\$0	\$0
11	One-time Financing	\$0	\$0
12	Debt Service	\$0	\$0
13	Special Purpose	\$0	\$0
14		\$0	\$0
15		\$0	\$0
16		\$0	\$0
<b>17</b>	<b>Total Cost</b>	<b>\$0</b>	<b>\$0</b>
18	Project Positions Authorized	0.00	0.00
19	Classified Positions Authorized	0.00	0.00
20	Unclassified Positions Authorized	0.00	0.00

# Decision Item by Numeric

## Department of Revenue

Program	Decision Item/Numeric	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
	<b>3011</b>	<b>Minor Transfers Within the Same Alpha Appropriation</b>			
<b>01</b>	<b>Collection of Taxes</b>				
	01 General program operations	\$0	\$0	0.00	0.00
	23 Administration of special district taxes	\$0	\$0	0.00	0.00
	24 Business tax registration	\$0	\$0	0.00	0.00
	30 Administration of county sales and use taxes	\$0	\$0	0.00	0.00
	31 Administration of liquor tax and alcohol beverages enforcement	\$0	\$0	0.00	0.00
	61 Motor fuel tax administration	\$0	\$0	0.00	0.00
	<b>Collection of Taxes SubTotal</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00</b>	<b>0.00</b>
<b>02</b>	<b>State and Local Finance</b>				
	01 General program operations	\$0	\$0	0.00	0.00
	03 Integrated property assessment system technology	\$0	\$0	0.00	0.00
	<b>State and Local Finance SubTotal</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00</b>	<b>0.00</b>
<b>03</b>	<b>Administrative Services and Space Rental</b>				
	01 General program operations	\$0	\$0	0.00	0.00
	02 Space rental payments	\$0	\$0	0.00	0.00
	<b>Administrative Services and Space Rental SubTotal</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00</b>	<b>0.00</b>
<b>04</b>	<b>Unclaimed Property Program</b>				
	30 Unclaimed property; administra	\$0	\$0	0.00	0.00
	<b>Unclaimed Property Program SubTotal</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00</b>	<b>0.00</b>
<b>08</b>	<b>Lottery</b>				
	60 General program operations	\$0	\$0	0.00	0.00
	<b>Lottery SubTotal</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00</b>	<b>0.00</b>
	<b>Minor Transfers Within the Same Alpha Appropriation SubTotal</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00</b>	<b>0.00</b>
	<b>Agency Total</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00</b>	<b>0.00</b>

# Decision Item by Fund Source

## Department of Revenue

	Source of Funds		1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
<b>Decision Item</b>	<b>3011</b>	<b>Minor Transfers Within the Same Alpha Appropriation</b>				
	GPR	S	\$0	\$0	0.00	0.00
	PR	S	\$0	\$0	0.00	0.00
	SEG	S	\$0	\$0	0.00	0.00
	<b>Total</b>		<b>\$0</b>	<b>\$0</b>	<b>0.00</b>	<b>0.00</b>
<b>Agency Total</b>			<b>\$0</b>	<b>\$0</b>	<b>0.00</b>	<b>0.00</b>

**Decision Item (DIN) - 5000**

**Decision Item (DIN) Title - Minor Transfers Between Appropriations**

**NARRATIVE**

SUMMARY DECISION ITEM The Department requests the following minor adjustments between appropriations within the same funding sources. Appropriation 101 and 301: The Department requests the transfer of \$1,201,900 from Appropriation 101 subprogram 35 – Department Overhead to Appropriation 301 subprogram 37 - Integrated Tax Systems to better align where the funding is expended for the WINPAS System. The Department also requests the transfer of 4.75 FTE permanent position from Appropriation 101 to Appropriation 301 to better align with the GPR appropriation that funds subprograms 31 – Business Services, 33 – Human Resources and 64 – Office of General Counsel. The Department requests to reallocate funding within PR and SEG appropriations. These transfers are needed to align with rental costs in the appropriations.

# Decision Item by Line

1719 Biennial Budget

	<b>CODES</b>	<b>TITLES</b>
<b>DEPARTMENT</b>	566	Department of Revenue
	<b>CODES</b>	<b>TITLES</b>
<b>DECISION ITEM</b>	5000	Minor Transfers Between Appropriations

Expenditure items		1st Year Cost	2nd Year Cost
01	Permanent Position Salaries	\$0	\$0
02	Turnover	\$0	\$0
03	Project Position Salaries	\$0	\$0
04	LTE/Misc. Salaries	\$0	\$0
05	Fringe Benefits	\$0	\$0
06	Supplies and Services	\$0	\$0
07	Permanent Property	\$0	\$0
08	Unalloted Reserve	\$0	\$0
09	Aids to Individuals Organizations	\$0	\$0
10	Local Assistance	\$0	\$0
11	One-time Financing	\$0	\$0
12	Debt Service	\$0	\$0
13	Special Purpose	\$0	\$0
14		\$0	\$0
15		\$0	\$0
16		\$0	\$0
<b>17</b>	<b>Total Cost</b>	<b>\$0</b>	<b>\$0</b>
18	Project Positions Authorized	0.00	0.00
19	Classified Positions Authorized	0.00	0.00
20	Unclassified Positions Authorized	0.00	0.00

## Decision Item by Numeric

## Department of Revenue

Program	Decision Item/Numeric	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
	<b>5000</b>	<b>Minor Transfers Between Appropriations</b>			
<b>01</b>	<b>Collection of Taxes</b>				
	01 General program operations	(\$1,604,300)	(\$1,604,300)	(4.75)	(4.75)
	19 Admin liquor tax special agent	\$5,000	\$5,000	0.00	0.00
	20 Targeted tax collection	(\$4,000)	(\$4,000)	0.00	0.00
	22 Administration of local professional football stadium districts	\$2,000	\$2,000	0.00	0.00
	23 Administration of special district taxes	\$10,000	\$10,000	0.00	0.00
	24 Business tax registration	\$35,500	\$25,300	0.00	0.00
	26 Administration of local taxes	\$3,500	\$3,500	0.00	0.00
	28 Ambulatory surgical center assessment	\$100	\$100	0.00	0.00
	29 Administration of income tax checkoff voluntary payments	\$300	\$300	0.00	0.00
	30 Administration of county sales and use taxes	\$50,000	\$50,000	0.00	0.00
	31 Administration of liquor tax and alcohol beverages enforcement	\$18,000	\$18,000	0.00	0.00
	32 Debt collection	\$6,000	\$6,000	0.00	0.00
	35 Administration of resort tax	\$2,500	\$2,500	0.00	0.00
	39 Collections from the financial record matching program	\$5,000	\$5,000	0.00	0.00
	61 Motor fuel tax administration	\$7,000	\$7,000	0.00	0.00
	62 Economic development surcharge	\$1,000	\$1,000	0.00	0.00
	63 Petroleum inspection fee collection	(\$2,000)	(\$2,000)	0.00	0.00
	65 Administration of rental vehicle fee	\$500	\$500	0.00	0.00
	<b>Collection of Taxes SubTotal</b>	<b>(\$1,463,900)</b>	<b>(\$1,474,100)</b>	<b>(4.75)</b>	<b>(4.75)</b>
<b>02</b>	<b>State and Local Finance</b>				
	31 Manufacturing property assessment	\$13,000	\$13,000	0.00	0.00
	34 Administration of TID	\$8,500	\$8,500	0.00	0.00
	61 Railroad and air carrier tax administration	\$1,500	\$1,500	0.00	0.00
	62 Lottery and gaming credit administration	\$3,000	\$3,000	0.00	0.00
	<b>State and Local Finance SubTotal</b>	<b>\$26,000</b>	<b>\$26,000</b>	<b>0.00</b>	<b>0.00</b>

# Decision Item by Numeric

## Department of Revenue

03	<b>Administrative Services and Space Rental</b>				
	01 General program operations	\$1,604,300	\$1,604,300	4.75	4.75
	25 Internal services	(\$30,000)	(\$30,000)	0.00	0.00
	<b>Administrative Services and Space Rental SubTotal</b>	<b>\$1,574,300</b>	<b>\$1,574,300</b>	<b>4.75</b>	<b>4.75</b>
04	<b>Unclaimed Property Program</b>				
	30 Unclaimed property; administra	(\$146,400)	(\$136,200)	0.00	0.00
	<b>Unclaimed Property Program SubTotal</b>	<b>(\$146,400)</b>	<b>(\$136,200)</b>	<b>0.00</b>	<b>0.00</b>
08	<b>Lottery</b>				
	60 General program operations	\$10,000	\$10,000	0.00	0.00
	<b>Lottery SubTotal</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>0.00</b>	<b>0.00</b>
	<b>Minor Transfers Between Appropriations SubTotal</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00</b>	<b>0.00</b>
	<b>Agency Total</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00</b>	<b>0.00</b>

# Decision Item by Fund Source

## Department of Revenue

	Source of Funds		1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
Decision Item	<b>5000</b>	<b>Minor Transfers Between Appropriations</b>				
	GPR	S	\$0	\$0	0.00	0.00
	PR	S	(\$21,000)	(\$21,000)	0.00	0.00
	SEG	S	\$21,000	\$21,000	0.00	0.00
	<b>Total</b>		<b>\$0</b>	<b>\$0</b>	<b>0.00</b>	<b>0.00</b>
<b>Agency Total</b>			<b>\$0</b>	<b>\$0</b>	<b>0.00</b>	<b>0.00</b>

**Decision Item (DIN) - 6090**

**Decision Item (DIN) Title - Lottery Sum Sufficient Adjustments**

**NARRATIVE**

The Department requests increasing the sum sufficient appropriations to reflect the impact of lottery sales projections.

# Decision Item by Line

1719 Biennial Budget

	<b>CODES</b>	<b>TITLES</b>
<b>DEPARTMENT</b>	566	Department of Revenue
	<b>CODES</b>	<b>TITLES</b>
<b>DECISION ITEM</b>	6090	Lottery Sum Sufficient Adjustments

Expenditure items		1st Year Cost	2nd Year Cost
01	Permanent Position Salaries	\$0	\$0
02	Turnover	\$0	\$0
03	Project Position Salaries	\$0	\$0
04	LTE/Misc. Salaries	\$0	\$0
05	Fringe Benefits	\$0	\$0
06	Supplies and Services	\$1,028,700	\$1,028,700
07	Permanent Property	\$0	\$0
08	Unalloted Reserve	\$0	\$0
09	Aids to Individuals Organizations	\$0	\$0
10	Local Assistance	\$0	\$0
11	One-time Financing	\$0	\$0
12	Debt Service	\$0	\$0
13	Special Purpose	\$2,414,000	\$2,414,000
14		\$0	\$0
15		\$0	\$0
16		\$0	\$0
<b>17</b>	<b>Total Cost</b>	<b>\$3,442,700</b>	<b>\$3,442,700</b>
18	Project Positions Authorized	0.00	0.00
19	Classified Positions Authorized	0.00	0.00
20	Unclassified Positions Authorized	0.00	0.00

# Decision Item by Numeric

## Department of Revenue

Program	Decision Item/Numeric	1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
	<b>6090</b>	<b>Lottery Sum Sufficient Adjustments</b>			
<b>08</b>	<b>Lottery</b>				
	61 Retailer compensation	\$2,414,000	\$2,414,000	0.00	0.00
	65 Vendor fees	\$1,028,700	\$1,028,700	0.00	0.00
	<b>Lottery SubTotal</b>	<b>\$3,442,700</b>	<b>\$3,442,700</b>	<b>0.00</b>	<b>0.00</b>
	<b>Lottery Sum Sufficient Adjustments SubTotal</b>	<b>\$3,442,700</b>	<b>\$3,442,700</b>	<b>0.00</b>	<b>0.00</b>
	<b>Agency Total</b>	<b>\$3,442,700</b>	<b>\$3,442,700</b>	<b>0.00</b>	<b>0.00</b>

# Decision Item by Fund Source

## Department of Revenue

	Source of Funds		1st Year Total	2nd Year Total	1st Year FTE	2nd Year FTE
<b>Decision Item</b>	<b>6090</b>	<b>Lottery Sum Sufficient Adjustments</b>				
	SEG	S	\$3,442,700	\$3,442,700	0.00	0.00
	<b>Total</b>		<b>\$3,442,700</b>	<b>\$3,442,700</b>	<b>0.00</b>	<b>0.00</b>
<b>Agency Total</b>			<b>\$3,442,700</b>	<b>\$3,442,700</b>	<b>0.00</b>	<b>0.00</b>

**Decision Item (DIN) - 7000**

**Decision Item (DIN) Title - Act 170 Off-Road Motorcycle Sales and Use Tax Correction**

**NARRATIVE**

Act 170 Off-Road Motorcycle Sales and Use Tax Correction

September 15, 2016

**TITLE: Consistent Treatment of Off-Road Motorcycles as Other Registered Vehicles**

**DESCRIPTION OF CURRENT LAW AND PROBLEM**

[2015 Act 170](#) (effective October 1, 2016), requires persons to register off-road motorcycles. Sales and use tax statutes were amended to make the tax treatment consistent with other registered vehicles. For example, no off-highway motorcycle may be registered in Wisconsin without sales or use tax being paid on the off-road motorcycle. Although most of the provisions in the sales and use tax law that apply to registered vehicles were amended, some of the provisions were not. It appears that these provisions were unintentionally overlooked.

Due to this oversight, private-party sales of off-road motorcycles will newly become exempt from Wisconsin sales and use taxes (i.e., they now qualify for the occasional sale exemption). The occasional sale exemption language specifically excludes the other registered vehicles from the exemption.

Additionally, Act 170 creates new use tax liabilities for nonresidents. Act 170 does not provide nonresidents certain exemptions that are allowed for other registered vehicles, including (1) the use tax exemption for temporary use in Wisconsin by a nonresident and (2) the use tax exemption for nonresidents moving to Wisconsin.

**RECOMMENDATION FOR ACTION**

Amend the sales and use tax provisions to ensure that private-party sales of off-road motorcycles do not receive an unintended sales and use tax benefit due to [2015 Act 170](#).

Amend the law to also include off-road motor vehicles in all sales and use tax provisions that relate to other vehicles that require registration.

**IMPACT ON JOBS CREATION**

No effect.

**FISCAL EFFECT**

Prevention of annual unintended \$215,000 revenue loss.

**DRAFTING INSTRUCTIONS**

Amend each of the following provisions in the sales and use tax law as follows:

- [Section 77.51\(13\)\(am\)](#), Stats. – Definition of "retailer"

Any person making any retail sale of a motor vehicle, aircraft, snowmobile, recreational vehicle, as defined in s. 340.01 (48r), trailer, semitrailer, all-terrain vehicle, utility terrain vehicle, [off-highway motorcycle, as defined in s. 23.335\(1\)\(g\)](#), or boat registered or titled, or required to be registered or titled, under the laws of this state or of the United States.

- Section 77.53(17), Stats. – Use tax exemption for temporary use by a nonresident

This section does not apply to tangible personal property or items, property, or goods under s. 77.52 (1) (b), (c), or (d) purchased outside this state, as determined under s. 77.522, other than motor vehicles, boats, snowmobiles, recreational vehicles, as defined in s. 340.01 (48r), trailers, semitrailers, all-terrain vehicles, utility terrain vehicles, off-highway motorcycles, as defined in s. 23.335(1)(q), and airplanes registered or titled or required to be registered or titled in this state, which is brought into this state by a nondomiciliary for the person's own storage, use or other consumption while temporarily within this state when such property, item, or good is not stored, used or otherwise consumed in this state in the conduct of a trade, occupation, business or profession or in the performance of personal services for wages or fees.

- Section 77.53(18), Stats. – Use tax exemption for nonresidents moving to Wisconsin

This section does not apply to the storage, use or other consumption in this state of household goods or items, property, or goods under s. 77.52 (1) (b), (c), or (d) for personal use or to aircraft, motor vehicles, boats, snowmobiles, mobile homes, manufactured homes, as defined in s. 101.91 (2), recreational vehicles, as defined in s. 340.01 (48r), trailers, semitrailers, all-terrain vehicles, **and** utility terrain vehicles, and off-highway motorcycles, as defined in s. 23.335(1)(q), for personal use, purchased by a nondomiciliary of this state outside this state, as determined under s. 77.522, 90 days or more before bringing the goods, items, or property into this state in connection with a change of domicile to this state.

- Section 77.54(7)(b), Stats. – Exception from occasional sale exemption

If the item transferred is a motor vehicle, snowmobile, recreational vehicle, as defined in s. 340.01 (48r), trailer, semitrailer, all-terrain vehicle, utility terrain vehicle, off-highway motorcycle, as defined in s. 23.335(1)(q), or aircraft and the item is registered or titled, or required to be registered or titled, in this state or if the item is a boat that is registered or titled, or required to be registered or titled, in this state or under the laws of the United States, the exemption under par. (a) applies only if all of the following conditions are fulfilled:

- Section 77.78, Stats. – County and stadium tax; registration requirements

**Registration.** No motor vehicle, boat, snowmobile, recreational vehicle, as defined in s. 340.01 (48r), trailer, semitrailer, all-terrain vehicle, utility terrain vehicle, off-highway motorcycle, as defined in s. 23.335(1)(q), or aircraft that is required to be registered by this state may be registered or titled by this state unless the registrant files a sales and use tax report and pays the county tax and special district tax at the time of registering or titling to the state agency that registers or titles the property. That state agency shall transmit those tax revenues to the department of revenue.

#### **EFFECTIVE DATE AND/OR INITIAL APPLICABILITY**

Day after publication.

**INTERESTED/AFFECTED PARTIES**

Sellers and purchasers of off-road motorcycles.

**DOR CONTACT PERSON**

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**PREPARED BY**

Janet Abrams

**Decision Item (DIN) - 7001**

**Decision Item (DIN) Title - Federalize Due Dates of Partnership and Corporation Returns**

**NARRATIVE**

Federalize Due Dates of Partnership and Corporation Returns

**TITLE: Federalization of Due Dates of Corporate and Partnership Tax Returns**

**DESCRIPTION OF CURRENT LAW AND PROBLEM**

[H.R. 3236](#) became law on July 31, 2015, which sets new due dates for federal partnership and C corporation franchise/income tax returns for taxable years beginning after December 31, 2015. The purpose of the change is to allow partners of partnerships to receive Schedule K-1 information prior to the filing deadline of the corporate and individual income tax returns.

The due dates of Wisconsin partnership and C corporation returns are not federalized; they are set by the Wisconsin statutes. Unless a change is made to the Wisconsin statutes, the due dates of Wisconsin and federal tax returns will differ and cause confusion for taxpayers.

The chart below summarizes the current and proposed Wisconsin tax return filing deadlines:

**Comparison of New Wisconsin Return Due Dates with Prior Wisconsin Return Due Dates**

Return Type	Due Dates Under Current WI Law	Due Dates Under Proposed WI Law		Comments
<b>Partnership (calendar year)</b>	4/15 9/15	3/15 9/15		Federal extension changes from 5 to 6 months; WI does not allow additional 30 days like corps
<b>S Corporation (calendar year)</b>	3/15 10/15	3/15 10/15		No changes
<b>Trust and Estate</b>	4/15 9/15	4/15 9/30		IRS changed extension to 5½ months; WI does not allow additional 30 days like corps
<b>C Corporation (calendar year)</b>	3/15 10/15	<u>Before 2026</u> 4/15 10/15	<u>After 2025</u> 4/15 11/15	Prior to 2026, federal 6 month extension reduced to 5 months. After 2025, federal 6 month extension applies. WI allows additional 30 days
<b>C Corporation (fiscal year other than 12/31 or 6/30)</b>	15 <sup>th</sup> day of 3 <sup>rd</sup> month 15 <sup>th</sup> day of 10 <sup>th</sup> month	15 <sup>th</sup> day of 4 <sup>th</sup> month 15 <sup>th</sup> day of 11 <sup>th</sup> month		Federal allows 6 month extension; WI allows additional 30 days

Return Type	Due Dates Under Current WI Law	Due Dates Under Proposed WI Law		Comments
		<u>Before 2026</u>	<u>After 2025</u>	
<b>C Corporation (fiscal year end 6/30)</b>	9/15 4/15	9/15 5/15	10/15 5/15	New due dates go into effect after 2025. Federal interim 7 month extension for years prior to 2026; after 2025, 6 month extension applies. WI allows additional 30 days
<b>Individual</b>	4/15 10/15	4/15 10/15		No changes
<b>Exempt Organization</b>	5/15 9/15 12/15	5/15 12/15		Federal 90 day extension eliminated; new single 6 month automatic extension; WI allows additional 30 days
<b>PW-1: Partnership</b>	4/15	3/15		To coincide with new federal due dates

#### RECOMMENDATION FOR ACTION

Follow federal C corporation and partnership tax return due dates. This proposal does not change the due dates of corporate estimated tax payments; as a result, the due dates for estimated Wisconsin corporate tax payments will remain different than federal corporate tax payments.

#### IMPACT ON JOBS CREATION

This proposal is not expected to have an impact on job creation.

#### FISCAL EFFECT

No fiscal effect

#### DRAFTING INSTRUCTIONS

- Amend sec. 71.20(1), Wis. Stats., to read:

Every partnership shall furnish to the department a true and accurate statement, on or before ~~April 15 of each year, except that returns for fiscal years ending on some other date than December 31 shall be furnished on or before 15<sup>th</sup> day of the 4<sup>th</sup> month following the close of such fiscal year~~ the date applicable for federal income taxes under the internal revenue code,

in such manner and form and setting forth such facts as the department deems necessary to enforce this chapter. A partnership that is the owner of a single-owner entity that is disregarded as a separate entity under section 7701 of the Internal Revenue Code shall include that entity's information on the owner's return under this subchapter. The statement shall be subscribed by one of the members of the partnership.

- Amend sec. 71.24(1), Wis. Stats., to read:

Every corporation, except corporations all of whose income is exempt from taxation and except as provided in sub. (1m) and sub. (1n), shall furnish to the department a true and accurate statement, on or before ~~March 15 of each year, except that returns for fiscal years ending on some other date than December 31 shall be furnished on or before the 15<sup>th</sup> day of the 3<sup>rd</sup> month, following the close of such fiscal year and, except that returns for less than a full taxable year shall be furnished on or before~~ the date applicable for federal income taxes under the internal revenue code, in such manner and form and setting forth such facts as the department deems necessary to enforce this chapter. Every corporation that is required to furnish a statement under this subsection and that has income that is not taxable under this subchapter shall include with its statement a report that identifies each item of its nontaxable income. The statement shall be subscribed by the president, vice president, treasurer, assistant treasurer, chief accounting officer or any other officer duly authorized so to act. In the case of a return made for a corporation by a fiduciary, the fiduciary shall subscribe the return. The fact that an individual's name is subscribed on the return shall be prima facie evidence that the individual is authorized to subscribe the return on behalf of the corporation.

- Create sec. 71.24(1n), Wis. Stats., to read:

Every tax-option corporation shall furnish to the department a true and accurate statement, on or before the date applicable for federal income taxes under the internal revenue code. The requirements about manner, form, and subscription under sub. (1) apply to statements under this subsection.

- Amend sec. 71.24(9)(a), Wis. Stats., to read:

Corporation franchise and income taxes not paid on or before the ~~15<sup>th</sup> day of the 3<sup>rd</sup> following the close of the taxable year~~ date applicable for federal income taxes under the internal revenue code shall be deemed delinquent.

- Amend sec. 71.36(4), Wis. Stats., to read:

Every tax-option corporation that is required to file a return under s. ~~71.24(1)~~ 71.24(1n) shall, on or before the due date of the return, including extensions, provide a schedule to each shareholder whose share of income, deductions, credits, or other items of the tax-option corporation may affect the shareholder's tax liability under this chapter. The schedule shall separately indicate the shareholder's share of each item.

- Amend sec. 71.44(1)(a), Wis. Stats., to read:

Every corporation, except corporations all of whose income is exempt from taxation and except as provided in sub. (1m), shall furnish to the department a true and accurate statement, on or before ~~March 15 of each year, except that returns for fiscal years ending on some other date than December 31 shall be furnished on or before the 15th day of the 3<sup>rd</sup> month following the close of such fiscal year and, except that returns for less than a full taxable year shall be furnished on or before~~ the date applicable for federal income taxes under the internal revenue code, in such manner and form and setting forth such facts as the department deems necessary to enforce this chapter. Every corporation that is required to furnish a statement under this paragraph and that has income that is not taxable under this subchapter shall include with its statement a report that identifies each item of its nontaxable income. The statement shall be subscribed by the president, vice president, treasurer, assistant treasurer, chief accounting officer or any other officer duly authorized so to act. In the case of a return made for a corporation by a fiduciary, the fiduciary shall subscribe the return. The fact that an individual's name is subscribed on the return shall be prima facie evidence that the individual is authorized to subscribe the return on behalf of the corporation.

- Amend sec. 71.44(4)(b), Wis. Stats., to read:

Corporation franchise and income taxes not paid on or before the ~~15th day of the 3rd month following the close of the taxable year~~ date applicable for federal income taxes under the internal revenue code shall be deemed delinquent.

- Repeal secs. 71.775(4)(a)1. and 2., Wis. Stats.

- Amend sec. 71.775(4)(a), Wis. Stats., to read:

Each pass-through entity that is subject to the withholding under sub. (2) shall file an annual return that indicates the withholding amount paid to the state during the pass-through entity's taxable year. The entity shall file the return with the department no later than the date applicable for federal income taxes under the internal revenue code.

~~1. For tax option corporations, the 15th day of the 3rd month following the close of the taxable year.~~

~~2. For partnerships, limited liability companies, estates, and trusts, the 15th day of the 4th month following the close of the taxable year.~~

- Create sec. 71.775(4)(fm)3., Wis. Stats., to read:

The secretary of revenue determines that because of casualty, disaster or other unusual circumstances it is not equitable to impose interest.

- Amend sec. 71.84(2)(a), Wis. Stats., to read:

Except as provided in s. 71.29(7), in the case of any underpayment of estimated tax under s. 71.29 or 71.48 there shall be added to the aggregate tax for the taxable year interest at the rate of 12% per year on the amount of the underpayment for the period of the underpayment. For corporations, except as provided in par. (b), "period of the underpayment" means the time period from the due date of the installment until either the ~~15<sup>th</sup> day of the 3<sup>rd</sup> month beginning after the end of the taxable year due date applicable for federal income taxes under the internal revenue code~~ or the date of payment, whichever is earlier. If 90% of the tax shown on the return is not paid by the ~~15<sup>th</sup> day of the 3<sup>rd</sup> month following the close of the taxable year date applicable for federal income taxes under the internal revenue code~~, the difference between that amount and the estimated taxes paid, along with any interest due, shall accrue delinquent interest under s.71.91(1)(a).

- Amend sec. 71.84(2)(c), Wis. Stats., to read:

If a refund under s. 71.29(3m) results in an income or franchise tax liability that is greater than the amount of estimated taxes paid in reduced by the amount of the refund, the taxpayer shall add to the aggregate tax for the taxable year interest at an annual rate of 12% on the amount of the unpaid tax liability for the period beginning on the date the refund is issued and ending on the ~~15<sup>th</sup> day of the 3<sup>rd</sup> month beginning after the end of the taxable year date applicable for federal income taxes under the internal revenue code~~, or the date the tax liability is paid, whichever is earlier.

#### **EFFECTIVE DATE AND/OR INITIAL APPLICABILITY**

Taxable years beginning after December 31, 2016.

#### **INTERESTED/AFFECTED PARTIES**

All partnerships and corporations filing taxes in Wisconsin.

#### **DOR CONTACT PERSON**

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#### **PREPARED BY**

Craig Kvammen

**Decision Item (DIN) - 7002**

**Decision Item (DIN) Title - Garnishment Fees Paid by Debtors**

**NARRATIVE**

Garnishment Fees Paid by Debtors

September 15, 2016

**TITLE: Legal Garnishment Fee Paid by Debtor**

**DESCRIPTION OF CURRENT LAW AND PROBLEM**

2015 Wisconsin Act 337 created sec. 812.33(2), Wis. Stats., which authorizes garnishees to receive a \$3 fee for each wage garnishment payment made after the first payment. The \$3 fee shall be deducted from the money delivered to the creditor.

The problem is the law does not authorize creditors to add the additional costs of collection to the debt balance (i.e., DOR cannot collect the \$3 fee from the debtor but must compensate the garnishee for that amount). This cost is therefore absorbed by all taxpaying citizens. Other state agencies that use wage garnishments will also incur these additional costs of collection.

**RECOMMENDATION FOR ACTION**

Amend sec. 812.39(1), Wis. Stats., to clarify the \$3 garnishment payment fee is not absorbed by the creditor.

**IMPACT ON JOB CREATION**

No impact on job creation.

**FISCAL EFFECT**

In FY 2016 the Department of Revenue received 4030 garnishment payments. If the requested change is not made, the future fiscal effect will be a cost of approximately \$12,100 per year to absorb the additional collection costs. There will also be additional collection costs to other state agencies and all creditors who issue earnings garnishments as well.

**DRAFTING INSTRUCTIONS**

Amend sec. 812.39(1), Wis. Stats. to read:

Between 5 and 10 business days after the payday of each pay period in which the debtor's earnings are subject to the earnings garnishment, the garnishee shall pay the creditor that portion of the debtor's nonexempt disposable earnings to which the creditor is entitled, minus the \$3 fee under s. 812.33(2). The creditor shall apply the actual amount received from the garnishee to the unsatisfied civil judgment.

**EFFECTIVE DATE AND/OR INITIAL APPLICABILITY**

Day after publication.

**INTERESTED/AFFECTED PARTIES**

Debtors subject to legal wage garnishments and both state agency creditors and private creditors who must use the legal garnishment process to collect debt.

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**Prepared By:** Catherine Bink

**Decision Item (DIN) - 7003**

**Decision Item (DIN) Title - Internal Revenue Code Update**

**NARRATIVE**

Internal Revenue Code Update

**TITLE: Internal Revenue Code Update**

**DESCRIPTION OF CURRENT LAW AND PROBLEM**

Wisconsin generally conforms the tax bases for the state individual income and corporate income and franchise taxes to the bases for the federal income taxes by adopting changes made to the Internal Revenue Code (IRC). Conforming to the IRC eliminates the complexity that results when Wisconsin law is not consistent with federal law.

Several Public Laws were enacted in 2015 by Congress to make changes to the IRC. Two of these Public Laws (P.L. 114-14, *Don't Tax Our Fallen Public Safety Heroes Act*, enacted May 22, 2015, and P. L. 114-26, *Defending Public Safety Employees' Retirement Act*, enacted June 29, 2015, have previously been adopted. However, three additional Public Laws were enacted in 2015.

- P.L. 114-41 – Surface Transportation and Veterans Health Care Choice Improvement Act of 2015.
- P.L. 114-74 – Bipartisan Budget Act of 2015.
- P.L. 114-113 –Division P (Consolidated Appropriations Act)  
Division Q (Protecting Americans from Tax Hikes Act of 2015)

The current definition of the IRC provides that for taxable years beginning after December 31, 2013, the "Internal Revenue Code" means the federal Internal Revenue Code as amended to December 31, 2013 (with numerous amendments). This definition should be updated to adopt certain provisions of the Public Laws listed above and provide that for taxable years beginning after December 31, 2016, the "Internal Revenue Code" means the federal Internal Revenue Code as amended to December 31, 2016.

This proposal adopts some of the provisions of the above Public Laws for 2015 or 2016. This is done so that there is consistency in the statutes. For example, sec. 71.98(4), Wis. Stats., allows the sec. 179 expense deduction for Wisconsin. Several of the provisions to be adopted for 2015 relate to sec. 179 expense. It would be inconsistent and confusing to have sec. 71.98(4) allow a deduction at the same time the definition of the IRC does not adopt the federal provision. Most of these provisions have no fiscal effect as the related costs have already been experienced under different provisions of existing Wisconsin law.

In an effort to increase conformity with the federal IRC, this proposal also adopts sec. 15303 of Public Law 110-246. This provision provides that endangered species recovery expenditures qualify for a deduction under sec. 175, IRC, as soil and water conservation expenditures.

In addition, section 2004 of P.L. 114-41 provides a federal penalty for persons acquiring property from a decedent if there is an "inconsistent estate basis." There is an "inconsistent estate basis" if the basis of property claimed on a return exceeds the basis as determined for federal estate tax purposes. If any portion of the underpayment of tax is due to an "inconsistent



### DRAFTING INSTRUCTIONS FOR IRC UPDATE

1. Repeal secs. 71.01(6)(b), 71.22(4)(b) and (4m)(b), 71.26(2)(b)2., 71.34(1g)(b), and 71.42(2)(b), Wis. Stats.
2. Amend secs. 71.01(6)(j), 71.22(4)(j) and (4m)(j), 71.26(2)(b)10., 71.34(1g)(j), and 71.42(2)(j), Wis. Stats., to:
  - Limit each provision to taxable years that begin after December 31, 2013, and before January 1, 2017.
  - Adopt amendments to the Internal Revenue Code to include the provisions of the following federal public law:
    - Section 2004 of P.L. 114-41
    - Sections 503 and 504 of P.L. 114-74.
    - Sections 103, 104, 124, 168, 184, 185, 190, 204, 303, 306, 336, and 341 of Division Q of P.L. 114-113.
3. Create secs. 71.01(6)(k), 71.22(4)(k) and (4m)(k), 71.26(2)(b)11., 71.34(1g)(k), and 71.42(2)(k) to provide that for taxable years that begin after December 31, 2016, "Internal Revenue Code" means the federal Internal Revenue Code as amended to December 31, 2016, except as provided . . .
  - The provisions that were listed as not included in "Internal Revenue Code" in 71.01(6)(j)2., 71.22(4)(j)2. and (4m)(j)2., 71.26(2)(b)10.c., 71.34(1g)(j)2., and 71.42(2)(j)2. should continue to be listed as not included except delete the reference to section 15303 of P.L. 110-246.
  - In addition to the above, add the following as provisions as not included in "Internal Revenue Code" :
    - P.L. 114-7
    - Section 1101 of P.L. 114-74
    - Section 305 of Division P of P.L. 114-113
    - Sections 112, 123, 125 - 128, 143, 144, 151 - 153, 165 - 167, 169 - 171, 189, 191, 307, 326, and 411 of Division Q of P.L. 114-113
  - Specify that "Internal Revenue Code" does not include amendments to the federal Internal Revenue Code enacted after December 31, 2016.
  - Specify that the provisions of federal public laws that directly or indirectly affect the Internal Revenue Code apply for Wisconsin purposes at the same time as for federal purposes except that changes made by section 4007(b) of P.L.114-41, section 1102 of P.L. 114-74, sections 105, 111, 113- 115, 133,

301, 302, 304, 305, 308, 311, 313 – 323, 325, 331, and 343 – 345 of P.L. 114-113 first apply for taxable years beginning after December 31, 2016.

- For purposes of sec. 71.34(1g)(k), specify that "Section 1366(f) of the Internal Revenue Code (relating to pass-through of items to shareholders) is modified by substituting the tax under s. 71.35 for the taxes under sections 1374 and 1375 of the Internal Revenue Code.
- For purposes of sec. 71.42(2)(k), specify that "Internal Revenue Code" does not include section 847 of the federal Internal Revenue Code.

**Decision Item (DIN) - 7004**

**Decision Item (DIN) Title - Optional Electronic Notifications**

**NARRATIVE**

Optional Electronic Notifications

**TITLE: Optional Electronic Notifications**

**DESCRIPTION OF CURRENT LAW AND PROBLEM**

The Department of Revenue (DOR) has a secure taxpayer access portal called *My Tax Account* (MTA). MTA allows DOR customers the ability to manage their tax accounts through electronic means; indicates to a customer when an account needs attention; and allows the customer to view notices.

The problem is that some of the DOR notices have a statutory requirement to be served a copy in writing through personal service, or registered or regular mail. This is contrary to the current climate where customers are requesting online interaction with the department including electronic delivery of notices.

New York ([Tax §35](#)) and Washington ([RCW 82.32.135](#)) both have statutes that allow electronic delivery of statutory notices.

**RECOMMENDATION FOR ACTION**

DOR would request statutory authority, similar to NY and WA, to send notices electronically when the customer specifically requests electronic delivery.

DOR would add functionality so that all tax accounts are visible from the MTA online portal. Existing users and new users will be able to opt-in to receive mail electronically. If a taxpayer does not opt-in, the taxpayer will continue to receive all notices via personal service or regular mail, as under current law. If a taxpayer opts-in to receive notices electronically, they will no longer receive selected notices through the US Postal Service. The customer will instead receive an email alerting them that they have new mail in MTA. The email will instruct the individual to log in to their account to view the notice. Taxpayers who opt-in would have the ability to opt-out at any time if electronic delivery of notifications no longer serves their business needs.

In the event that an individual no longer uses MTA as evidenced by their logon history, DOR will automatically inactivate their status returning them to US Postal Service delivery method.

DOR currently has the functionality in MTA to view an individual's logon history, including the dates of log-in and whether a notice or mail in MTA was read.

**IMPACT ON JOB CREATION**

None

**FISCAL EFFECT**

Minimal – DOR will have experience some postage savings when fully implemented. Such savings will be initially offset by system changes and maintenance.

**DRAFTING INSTRUCTIONS**

See attached drafting instructions.

**EFFECTIVE DATE AND/OR INITIAL APPLICABILITY**

Day after publication.

**INTERESTED/AFFECTED PARTIES**

All taxpayers registered through *My Tax Account*, primarily taxpayers with sales, excise, and withholding tax accounts.

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**PREPARED BY:** Nate Weber and Susan Dukes

## Statute Chart with Drafting Instructions

### Notification to Taxpayers

1. Create sec. 73.03(73), Wis. Stats., to read:

(73) (a) Unless provided otherwise by law, notice by the department is served if any of the following apply:

1. The notice is served as are circuit court summonses.
2. The notice is served by certified or registered mail.
3. The notice is served by regular mail if the person admits receipt or there is satisfactory evidence of receipt.
4. The notice is served by electronic transmission if prior to the notice the person consents to receiving notices electronically.

(b) Any notice provided by the department under par. (a) is received by the person on the date that the department electronically transmits the information to the person or electronically notifies the person that the information is available to be accessed by the person. Department records of electronic transmission shall constitute appropriate and sufficient proof of delivery and be admissible in any action or proceeding.

Statutory Reference	Statutory Changes	Require Amendment? Yes or No
71.03(2)(i)3.	There has been <b>mailed sent</b> to either spouse, with respect to that taxable year, a notice of adjustment under ss. 71.74 to 71.77 and the spouse, as to that notice, files a petition for redetermination under subch. XIV, except that, if both spouses request and the department consents, the election under par. (g) may be made.	Yes
71.03(4)(b)	The tax on income reported by persons making the election under par. (a) shall be computed by the department of revenue. After applying all known applicable credits, the department shall notify the taxpayer <b>by-mail</b> of the amount of taxes due or the amount of taxes to be refunded.	Yes
71.07(3g)(b)	The department of revenue shall notify the department of commerce or the Wisconsin Economic Development Corporation of all claims under this subsection.	No

Statutory Reference	Statutory Changes	Require Amendment? Yes or No
71.10(6)(c)	<i>Marital property agreements.</i> The department of revenue shall notify a taxpayer whose separate return is under audit that a marital property agreement or unilateral statement under ch. 766 is effective for tax purposes for any period during which both spouses are domiciled in this state only if it is filed with the department before any assessment resulting from the audit is issued. A marital property agreement or unilateral statement under ch. 766 does not affect the determination of the income that is taxable by this state, or of the person who is required to report taxable income to this state, during the period that one or both spouses are not domiciled in this state or if it was not filed with the department before an assessment was issued.	No
71.28(3g)(b)	The department of revenue shall notify the department of commerce or the Wisconsin Economic Development Corporation of all claims under this subsection.	No
71.47(3g)(b)	The department of revenue shall notify the department of commerce or the Wisconsin Economic Development Corporation of all claims under this subsection.	No
71.54(4)	DEPARTMENT WILL COMPUTE CREDIT. The claimant is not required to record on the claim the amount claimed. The claim allowable to persons who do not record the amount shall be computed by the department, which shall notify the claimant <del>by mail</del> of the amount of the allowable claim.	Yes
71.64(5)	WITHHOLDING FROM ENTERTAINER IN ABSENCE OF BOND OR CASH DEPOSIT. If no bond or cash deposit is made under s. 71.80 (15) (b) by an entertainer or entertainment corporation at the time of payment of wages to an entertainer, the employer shall either withhold the amount for which a bond should have been provided under s. 71.80 (15) (b) or deduct and withhold the tax reflected by the proper withholding table. If the entertainer establishes to the department's satisfaction that a lower rate is more appropriate, the department shall notify the employer to withhold at the lower rate. The department may notify the employer that it waives the withholding requirement on the amount specified. Payments to an entertainment corporation shall be withheld at the rate of 6 percent unless the payee establishes to the satisfaction of the department that a lower rate is appropriate, in which case the department may notify the employer to withhold at a lower rate.	No
71.67(4)(b)	If it appears that a person has filed an incorrect certificate, form or agreement with an employer, the department may void the certificate, form or agreement by notifying the employer and employee. The employer shall then withhold based on the number of exemptions prescribed by the department in its notice. If an employee fails to furnish information requested by the department to verify the correctness of the certificate, form or agreement, the employee shall be considered as claiming no withholding exemptions and the employer shall withhold on that basis upon notification by the department to the employer and the employee.	No
77.74(7)	ADDITIONAL ASSESSMENTS AGAINST DISSOLVED CORPORATION. If all or substantially all of the business or property of a corporation is transferred to one or more persons and the corporation is liquidated, dissolved, merged, consolidated or otherwise terminated, any tax imposed by this chapter on such corporation may be assessed and collected as prescribed in this section against the transferee or transferees of such business or property. Notice shall be given to such transferee or transferees under sub. (11) within the time specified in s. 71.77 irrespective of any other limitations imposed by law. If such corporation has dissolved, such notice may be served on any one of the last officers or members of the board of directors of such corporation.	No

Statutory Reference	Statutory Changes	Require Amendment? Yes or No
71.74(8)(a) and (d)	<p>(a) If an audit of a claim for a credit under s. 71.07, 71.28 or 71.47 or subch. VIII or IX indicates that an incorrect claim was filed, the department shall make a determination of the correct amount and notify the claimant of the determination and the reasons therefor under sub. (11) within 4 years of the last day prescribed by law for filing the claim. If the claim has been paid, or credited against income or franchise taxes otherwise payable, the credit shall be reduced or canceled, and the proper portion of any amount paid shall be similarly recovered by assessment as income or franchise taxes are assessed.</p> <p>(d) If a claim for a state historic rehabilitation credit under s. 71.07 (9r) is false or excessive, the department shall disallow the claim in full. If a credit has been allowed against income taxes otherwise payable, the credit shall be canceled and the amount may be recovered by assessment as income taxes are assessed. Notwithstanding par. (a) and s. 71.77, the department shall notify the claimant of the determination and shall give reasons for the disallowance under sub. (11) within 4 years after the date that the state historical society notifies the department that the preservation or rehabilitation is not in compliance with s. 71.07 (9r) (b) 3. b. or 4., but that notification must be made within 6 years after the date that the physical work of construction, or destruction in preparation for construction, begins.</p>	No
71.74(10)	NOTICE TO TAXPAYER OF ADJUSTMENT. The department shall notify the taxpayer, as provided in sub. (11), of any adjustment, correction and assessment made under sub. (1).	No
71.74(11)	NOTICE OF ADDITIONAL ASSESSMENT. The department shall notify the taxpayer in writing of any additional assessment by office audit or field investigation. That notice shall be served as <del>are circuit court summonses, or by registered mail, or by regular mail if the person assessed admits receipt or there is satisfactory evidence of receipt provided in s. 73.03 (73), Stats.</del> In the case of joint returns, notice of additional assessment may be a joint notice and service on one spouse is proper notice to both spouses. If the spouses have different addresses at the time the notice of additional assessment is served and if either spouse notifies the department of revenue in writing of those addresses, the department shall serve a duplicate of the original notice on the spouse who has the address other than the address to which the original notice was sent, if no request for a redetermination or a petition for review has been commenced or finalized. For the spouse who did not receive the original notice, redetermination and appeal rights begin upon the service of a duplicate notice. If the taxpayer is a corporation and the department is unable to serve that taxpayer <del>as provided in s. 73.03 (73), Stats. personally or by mail,</del> the department may serve the notice by publishing a class 3 notice, under ch. 985, in the official state newspaper.	Yes
71.74(12)	TAXES DELINQUENT AFTER DUE DATE. Additional income or franchise taxes assessed under subs. (1) to (5), (7) and (8) shall become delinquent if not paid on or before the due date stated in the notice to the taxpayer.	No
71.74(14)	ADDITIONAL REMEDY TO COLLECT TAX. The department may also proceed under s. 71.91 (5) for the collection of any additional assessment of income or franchise taxes or surtaxes, after notice thereof has been given under sub. (11) and before the same shall have become delinquent, when it has reasonable grounds to believe that the collection of such additional assessment will be jeopardized by delay. In such cases notice of the intention to so proceed shall be given <del>by registered mail</del> to the taxpayer <del>as provided in s. 73.03 (73), Stats.</del> , and the warrant of the department shall not issue if the taxpayer within 10 days after such notice furnishes a bond in such amount, not exceeding double the amount of the tax, and with such sureties as the department shall approve, conditioned upon the payment of so assessments provided by ss. 71.88 (1) (a) and (2) (a), 71.89 (2), 73.01, and 73.015, and any amounts collected under this subsection shall be deposited with the department and disbursed after final determination of the taxes as are amounts deposited under s. 71.90 (2). much of the additional taxes as shall finally be determined to be due, together with interest thereon as provided by s. 71.82 (1) (a). Nothing in this subsection shall affect the review of additional assessments provided by ss. 71.88 (1) (a) and (2) (a), 71.89 (2), 73.01, and 73.015, and any amounts collected under this subsection shall be deposited with the department and disbursed after final determination of the taxes as are amounts deposited under s. 71.90 (2).	Yes

Statutory Reference	Statutory Changes	Require Amendment? Yes or No
71.78(1m)(b)	If any person is charged with a violation of par. (a), the secretary of revenue shall notify each taxpayer whose return or claim was improperly inspected by that person.	No
71.78(2)	DISCLOSURE OF NET TAX. The department shall make available upon suitable forms prepared by the department information setting forth the net Wisconsin income tax or Wisconsin franchise tax reported as paid or payable in the returns filed by any individual or corporation, and any amount of delinquent taxes owed by any such individual or corporation, for any individual year upon request. When making available information setting forth the delinquent taxes owed by an individual or corporation, the information shall include interest, penalties, fees, and costs, which are unpaid for more than 90 days after all appeal rights have expired, except that such information may not be provided for any person who has reached an agreement or compromise with the department, or the department of justice, under s. 71.92 and is in compliance with that agreement, regarding the payment of delinquent taxes, or the name of any person who is protected by a stay that is in effect under the Federal Bankruptcy Code. Before the request is granted, the person desiring to obtain the information shall prove his or her identity and shall be required to sign a statement setting forth the person's address and reason for making the request and indicating that the person understands the provisions of this section with respect to the divulgence, publication, or dissemination of information obtained from returns as provided in sub. (1). The use of a fictitious name is a violation of this section. Within 24 hours after any information from any such tax return has been so obtained, the department shall <del>mail</del> send to the person from whose return the information has been obtained a notification which shall give the name and address of the person obtaining the information and the reason assigned for requesting the information. The department shall collect from the person requesting the information a fee of \$4 for each return.	Yes
71.80(2)	NOTICE TO TAXPAYER BY DEPARTMENT. The department shall notify each taxpayer <del>by mail</del> of the amount of income or franchise taxes assessed against the taxpayer and of the date when the taxes become delinquent.	Yes
71.80(3m)(c) and (d)	(c) If the department determines that a spouse is otherwise entitled to a state tax refund or homestead or farmland credit, it shall notify the spouses under s. 71.74 (11) that the state intends to reduce any state tax refund or a refundable credit due the spouses by the amount credited against any liability under par. (a) or (b) or both.  (d) If a spouse does not receive notice under par. (c) and if the department incorrectly credits the state tax overpayment, refund or a refundable credit of a spouse or spouses against a liability under par. (a) or (b) or both, a claim for refund of the incorrectly credited amount may be filed under s. 71.75 (5) within 2 years after the date of the offset that was the subject of the notice under par. (c).	No
71.80(9)	RECORDS MAY BE REQUIRED OF TAXPAYER. Whenever the department deems it necessary that a person subject to an income or franchise tax should keep records to show whether or not the person is liable to tax, the department may serve notice upon the person and require such records to be kept as will include the entire net income of the person and will enable the department to compute the taxable income. The department may require any person who keeps records in machine-readable form for federal income tax purposes to keep those records in the same form for purposes of the taxes under this chapter.	No

Statutory Reference	Statutory Changes	Require Amendment? Yes or No
71.80(12)(b) and (c)	<p>(b) 1. Considered an irrevocable appointment by the nonresident, binding upon the nonresident or the nonresident's personal representative, of the department of financial institutions to be the nonresident's lawful attorney upon whom may be served any notice, order, pleading, or process, including any notice of assessment, denial of application for abatement, or denial of claim for refund, by any administrative agency or in any proceeding by or before any administrative agency, or in any proceeding or action in any court, to enforce or effect full compliance with or involving the provisions of this chapter.</p> <p>2. A signification of the nonresident's agreement that any notice, order, pleading, or process described in subd. 1. that is so served shall be of the same legal force and validity as if served on the nonresident <b>personally</b>, or on the nonresident's personal representative.</p> <p>(c) 1. Service under par. (a) 1. or (b) 1. shall be made by serving a copy of the notice, order, pleading, or process upon the department of financial institutions or by filing a copy of the notice, order, pleading, or process with the department of financial institutions.</p> <p>2. Service under subd. 1. upon a person, or that person's personal representative, shall be sufficient if all of the following conditions are met:</p> <p>a. Within 10 days of completion of service, notice of the service and a copy of the served notice, order, pleading, or process are sent <b>by mail</b> by the state department, officer, or agency making the service to the person, or that person's personal representative, at that person's last-known address.</p> <p>b. An affidavit of compliance with this paragraph is filed with the department of financial institutions.</p> <p>3. The department of financial institutions shall keep a record of all notices, orders, pleadings, processes, and affidavits served upon or filed with it under this section, noting in the record the day and hour of service or filing.</p>	Yes
71.80(16)(b)	<p>A construction contractor required to file a surety bond under par. (a) may, in lieu of such requirement, but subject to approval by the department, deposit with the secretary of administration an amount of cash equal to the face of the bond that would otherwise be required. If an offer to deposit is made, the department shall issue a certificate to the secretary of administration authorizing said secretary to accept payment of such moneys and to give his or her receipt therefor. A copy of such certificate shall be <b>mailed sent</b> to the contractor who shall, within the time fixed by the department, pay such amount to the secretary of administration. A copy of the receipt of the secretary of administration shall be filed with the department. Upon final determination by the department of such contractor's liability for state income or franchise taxes, required unemployment insurance contributions, sales and use taxes, and income taxes withheld from wages of employees, interest and penalties, by reason of such contract or contracts, the department shall certify to the secretary of administration the amount of taxes, penalties, and interest as finally determined, shall instruct the secretary of administration as to the proper distribution of such amount, and shall state the amount, if any, to be refunded to such contractor. The secretary of administration shall make the payments directed by such certificate within 30 days after receipt thereof. Amounts refunded to the contractor shall be without interest.</p>	Yes
71.88(1)(b)	<p><i>Contested adjustments to credits.</i> Any person feeling aggrieved by the determination made by the department to adjust a credit claimed under s. 71.07, 71.28 or 71.47 or subch. VIII or IX may, within 60 days after receipt, petition the department for redetermination. The department shall make a redetermination on the petition within 6 months after it is filed and notify the claimant under s. 71.74 (1). If no timely petition for redetermination is filed with the department, its determination shall be final and conclusive.</p>	No

Statutory Reference	Statutory Changes	Require Amendment? Yes or No
71.90(1)	DEPOSIT. The department shall notify any person who files a petition for redetermination that the person may deposit the amount of an additional assessment, including any interest or penalty, with the department, or with a person that the department prescribes, at any time before the department makes its redetermination. The department shall notify spouses jointly except that, if the spouses have different addresses and if either spouse notifies the department in writing of those addresses, the department shall serve a duplicate of the original notice on the spouse who has the address other than the address to which the original notice was sent. Amounts deposited under this subsection shall be subject to the interest provided by s. 71.82 only to the extent of the interest accrued prior to the first day of the month succeeding the date of deposit. Any deposited amount which is refunded shall bear interest at the rate of 3 percent per year during the time the funds were on deposit. A person may also pay any portion of an assessment which is admitted to be correct and the payment shall be considered an admission of the validity of that portion of the assessment and may not be recovered in an appeal or in any other action or proceeding.	No
71.90(6)(f)1.	As soon as practicable after obtaining property, the department shall notify, in the manner prescribed by the department, the owner of any real or personal property, and, at the possessor's request, the possessor of any personal property, obtained by the department under this subsection. That notice may be left at the person's usual place of residence or business. If the owner cannot be located or has no dwelling or place of business in this state, or if the property is obtained as a result of a continuous levy on commissions, wages or salaries, the department may <del>mail</del> send a notice to the owner's last-known address. That notice shall specify the sum demanded and shall contain, in the case of personal property, an account of the property obtained and, in the case of real property, a description with reasonable certainty of the property seized.	Yes
71.91(6)(a)2n.	"Noncontinuous levy" means a levy that is in effect on the date on which it is served on a 3rd party.	No
71.91(7)(b) and (h)	(b) The department may give notice to any employer deriving income having a taxable situs in this state (regardless of whether any such income is exempt from taxation) to the effect that an employee of such employer is delinquent in a certain amount with respect to state taxes, including penalties, interest and costs. <del>Such notice may be served by mail or by delivery by an employee of the department of revenue.</del> Upon receipt of such notice of delinquency, the employer shall withhold from compensation due, or to become due to the employee, the total amount shown by the notice. The department may direct the employer to withhold part of the amount due the employee each pay period, until the total amount as shown by the notice, plus interest, has been withheld. The employer may not withhold more than 25 percent of the compensation due any employee for any one pay period, except that, if the employee leaves the employ of the employer or gives notice of his or her intention to do so, or is discharged for any reason, the employer shall withhold the entire amount otherwise payable to such employee, or so much thereof as may be necessary to equal the unwithheld balance of the amount shown in the notice of delinquency, plus delinquent interest. In crediting amounts withheld against delinquent taxes of an employee, the department shall apply amounts withheld in the following order: costs, penalties, delinquent interest, delinquent tax. The "compensation due" any employee for purposes of determining the 25 percent maximum withholding for any one pay period shall include all wages, salaries and fees constituting income, including wages, salaries, income advances or other consideration paid for future services, when paid to an employee, less amounts payable pursuant to a garnishment action with respect to which the employer was served prior to being served with the notice of delinquency and any amounts covered by any irrevocable and previously effective assignment of wages, of which amounts and the facts relating to such assignment the employer shall give notice to the department within 10 days after service of the notice of delinquency.  (h) The department may, by written notice <del>served personally or by mail</del> , require any employer, as defined in s. 71.63 (3), to withhold from the compensation due or to become due to any entertainer or entertainment corporation the amount of any delinquent state taxes, including costs, penalties and interest, shown by the notice. The employer shall send the money withheld to the department on or before the last day of the month after the month during which an amount was withheld.	Yes

<b>Statutory Reference</b>	<b>Statutory Changes</b>	<b>Require Amendment? Yes or No</b>
71.92(6)	If any delinquent income or franchise tax has been referred by the department to the attorney general for collection and after having fully investigated the matter the attorney general determines that it would be in the best interest of the state to compromise the tax, a written recommendation shall be made to the department stating the terms upon which the tax should be compromised and the reasons therefor. The department shall approve or disapprove the recommendation and notify the department of justice. If approved the department of justice may enter into a stipulation with the taxpayer providing for the compromise of the tax on the terms set forth in the recommendation and upon compliance by the taxpayer the tax shall be fully discharged. The department of justice shall furnish the department with a copy of such stipulation, and the department or its agents charged with the collection of income or franchise taxes may accept payment of such tax in accordance with the terms of such stipulation and upon payment being made shall credit the unpaid portion of the tax. This subsection shall be in addition to all other powers of the department of justice and the department of revenue with respect to compromise or settlement of income or franchise taxes.	No

Statutory Reference	Statutory Changes	Require Amendment? Yes or No
73.03(5)(a) and (b)	<p>(b) Any person who is aggrieved by a determination of the state board of assessors under s. 70.995 (8) or who has filed a petition for redetermination with the department of revenue and who is aggrieved by the redetermination of the department of revenue may, within 60 days of the determination of the state board of assessors or of the department of revenue or, in all other cases, within 60 days after the redetermination but not thereafter, file with the clerk of the commission a petition for review of the action of the department of revenue and the number of copies of the petition required by rule adopted by the commission. Any person who is aggrieved by a determination of the department of transportation under s. 341.405 or 341.45 may, within 30 days after the determination of the department of transportation, file with the clerk of the commission a petition for review of the action of the department of transportation and the number of copies of the petition required by rule adopted by the commission. If a municipality appeals, its appeal shall set forth that the appeal has been authorized by an order or resolution of its governing body and the appeal shall be verified by a member of that governing body as pleadings in courts of record are verified. The clerk of the commission shall transmit one copy to the department of revenue, or to the department of transportation, and to each party. In the case of appeals from manufacturing property assessments, the person assessed shall be a party to a proceeding initiated by a municipality. At the time of filing the petition, the petitioner shall pay to the commission a \$25 filing fee. The commission shall deposit the fee in the general fund. Within 30 days after such transmission the department of revenue, except for petitions objecting to manufacturing property assessments, or the department of transportation, shall file with the clerk of the commission an original and the number of copies of an answer to the petition required by rule adopted by the commission and shall serve one copy on the petitioner or the petitioner's attorney or agent. Within 30 days after service of the answer, the petitioner may file and serve a reply in the same manner as the petition is filed. Any person entitled to be heard by the commission under s. 76.38 (12) (a), 1993 stats., or s. 76.39 (4) (c) or 76.48 may file a petition with the commission within the time and in the manner provided for the filing of petitions in income or franchise tax cases. Such papers may be served as a circuit court summons is served or by certified mail. For the purposes of this subsection, a petition for review is considered timely filed if mailed by certified mail in a properly addressed envelope, with postage duly prepaid, which envelope is postmarked before midnight of the last day for filing.</p> <p>(b) The petition shall set forth specifically the facts upon which the petitioner relies, together with a statement of the propositions of law involved, and shall be in such form as the commission by rule designates. After an answer is filed as provided in par. (a), the matter shall be regarded as at issue and the commission shall set it for hearing. At all times while said appeal is pending before the commission, the petitioner shall keep the commission informed as to the petitioner's residence. Upon the petitioner's failure to do so, the mailing by the commission of a notice of hearing, decision and order or other papers by registered mail to the petitioner's attorney or to the petitioner's last-known address shall constitute good and sufficient service. Petitions and answers may be amended under rules to be prescribed by the commission.</p>	No
73.03(30)	To analyze the data provided under sub. (29), after consultation with the department of public instruction and the legislative fiscal bureau, and to notify the presiding officers of the houses of the legislature and the cochairpersons of the joint committee on finance of the results of the analysis.	No
73.03(38)	To require each operator of a swap meet, flea market, craft fair or similar event, as defined by rule, to report to the department the name, address, social security number and, if available, the seller's permit number of each vendor selling merchandise at the swap meet, flea market, craft fair or similar event that he or she operates. If any operator fails to comply with the requirements under this subsection, the department of revenue, after notifying that operator of its intent to do so, shall impose a penalty of \$200 for the first failure and \$500 for each subsequent failure. The department shall assess and collect the penalties under this subsection as it assesses and collects additional income and franchise taxes.	No

Statutory Reference	Statutory Changes	Require Amendment? Yes or No
73.0301(2)(b)1.b.	<p><u>Mail/Send</u> a notice of suspension, revocation or denial under subd. 1. a. to the license holder or applicant. The notice shall include a statement of the facts that warrant the suspension, revocation or denial and a statement that the license holder or applicant may, within 30 days after the date on which the notice of denial, suspension or revocation is <u>mailed/sent</u>, file a written request with the department of revenue to have the certification of tax delinquency on which the suspension, revocation or denial is based reviewed at a hearing under sub. (5) (a). With respect to a license granted by a credentialing board, the department of safety and professional services shall mail a notice under this subd. 1. b. With respect to a license to practice law, the department of revenue shall <u>mail/send</u> a notice under this subd. 1. b. and the notice shall indicate that the license holder or applicant may request a hearing under sub. (5) (a) and (am) and that the department of revenue shall submit a certificate of delinquency to suspend, revoke, or deny a license to practice law to the supreme court after the license holder or applicant has exhausted his or her remedies under sub. (5) (a) and (am) or has failed to make use of such remedies. A notice sent to a person who holds a license to practice law or who is an applicant for a license to practice law shall also indicate that the department of revenue may not submit a certificate of delinquency to the supreme court if the license holder or applicant pays the delinquent tax in full or enters into an agreement with the department of revenue to satisfy the delinquency.</p>	Yes
73.0302(2)	<p>If the department of revenue denies an application or revokes a certificate under sub. (1), the department shall <u>mail/send</u> a notice of denial or revocation to the applicant or certificate holder. The notice shall include a statement of the facts that warrant the denial or revocation and a statement that the applicant or certificate holder may, within 30 days after the date on which the notice of denial or revocation is <u>mailed/sent</u>, file a written request with the department to have the determination that he or she is liable for delinquent taxes reviewed at a hearing under s. 73.0301 (5) (a).</p>	Yes
73.13(2)(c)	<p>If within 3 years from either the date of the order under par. (b) or the date of the final payment according to a payment schedule as determined under par. (b), whichever is later, the department ascertains that the taxpayer has an income or owns property sufficient to enable the taxpayer to pay the unpaid portion of the principal amount of the taxes due, including the costs, penalties, and interest recorded under par. (b), the department shall reopen the order under par. (b) and order the taxpayer to pay in full the unpaid portion of the principal amount of the taxes due, including the costs, penalties, and interest recorded under par. (b). Before the entry of the order for payment, the department shall send a written notice to the taxpayer, <u>by certified mail</u>, advising the taxpayer of the department's intention to reopen the order under par. (b) and fixing a time and place for the appearance of the taxpayer, if the taxpayer desires a hearing. If the department determines that the taxpayer is able to pay the unpaid portion of the principal amount of the taxes due, including the costs, penalties, and interest recorded under par. (b), the department shall enter the order for payment in full. The unpaid portion of the principal amount of the taxes due, including the costs, penalties, and interest recorded under par. (b), shall be due and payable immediately upon entry of the order for payment in full and shall thereafter be subject to the interest under s. 71.82 (2), as that subsection applies to delinquent income and franchise taxes under s. 71.82, and to the delinquent account fee under s. 73.03 (33m).</p>	Yes

Statutory Reference	Statutory Changes	Require Amendment? Yes or No
77.52(11)	<p>If any person fails to comply with any provision of this subchapter relating to the sales tax or any rule of the department relating to the sales tax adopted under this subchapter, is delinquent in respect to any tax imposed by the department or fails timely to file any return or report in respect to any tax under ch. 71, 72, 76, 77, 78 or 139 after having been requested to file that return or report, the department upon hearing, after giving the person 10 days' notice in writing specifying the time and place of hearing and requiring the person to show cause why the permit should not be revoked or suspended, may revoke or suspend any one or more of the permits held by the person. The department shall give to the person written notice of the suspension or revocation of any of the permits. The notices required in this subsection may be served <b>personally or by mail in the manner prescribed for service of notice of a deficiency determination as provided in s. 73.03 (7), Stats.</b> If the department suspends or revokes a permanent permit under this subsection, it may grant a temporary permit that is valid for one month and may then grant additional temporary permits if the person pays all amounts owed under this chapter for the month for which the previous temporary permit was issued. Persons who receive a temporary permit waive the notice requirement under s. 77.61 (2). The department shall not issue a new permanent permit after the revocation of a permit unless it is satisfied that the former holder of the permit will comply with the provisions of this subchapter, the rules of the department relating to the sales tax and the provisions relating to other taxes administered by the department.</p>	Yes
77.52(18)(bm)	<p>If the purchaser of a stock of goods fails to withhold from the purchase price as required, the purchaser becomes personally liable for the payment of the amount required to be withheld by the purchaser to the extent of the purchase price valued in money. Within 60 days after receiving a written request from the purchaser for a certificate, or within 60 days from the date the former owner's records are made available for audit, whichever period expires later, but in any event not later than 90 days after receiving the request, the department shall either issue the certificate or <b>mail</b> notice to the purchaser at the purchaser's address as it appears on the records of the department of the amount that must be paid as a condition of issuing the certificate. Failure of the department to <b>mail</b> send the notice will release the purchaser from any further obligation to withhold the purchase price as above provided. The obligation of the successor may be enforced within 4 years of the time the retailer sells out the retailer's business or stock of goods or at the time that the determination against the retailer becomes final, whichever event occurs later.</p>	Yes
77.58(1)(a) and (b)	<p>(a) If the amount of tax for any calendar quarter exceeds \$1,200, the department may require by written notice to the taxpayer that the taxes imposed on and after the date specified in the notice are due and payable on the last day of the month next succeeding the calendar month for which imposed.</p> <p>(b) If the amount of tax for any calendar quarter exceeds \$3,600, the department may require by written notice to the taxpayer that the taxes imposed on and after the date specified in the notice are due and payable on the 20th day of the month next succeeding the calendar month for which imposed. The payment is timely if it fulfills the requirements under s. 77.61 (14).</p>	No

Statutory Reference	Statutory Changes	Require Amendment? Yes or No
77.58(5)	The department, if it deems it necessary to ensure payment to or facilitate the collection by the state of the amount of taxes, may require returns and payments of the amount of taxes for other than quarterly periods. The department may, if satisfied that the revenues will be adequately safeguarded, permit returns and payments of the amount of taxes for other than quarterly periods. Such returns or payments shall be due or payable by the last day of the month next succeeding the end of the reporting or paying period, except that the department may require by written notice to the taxpayer that the returns or payments shall be due or payable by the 20th day of the month next succeeding the end of the reporting or paying period. Any person who discontinues business or who does not hold a valid permit under s. 77.52 (9) prior to the end of a reporting period shall, within 30 days after such discontinuance or after the date on which the person ceases to hold a valid permit, file a return and pay the taxes due from the beginning of such reporting period. If a business is discontinued and a final report thereon has been made covering all payments due or refunds claimed as provided in this section, the account shall be closed, the seller's permit terminated and, notwithstanding any other provisions of this section, no further reports may be required.	No
77.59(3)	No determination of the tax liability of a person may be made unless written notice of the determination is given to the person within 4 years after the due date of the person's Wisconsin income or franchise tax return that corresponds to the date the sale or purchase was completed or, if exempt, within 4 years of the 15 <sup>th</sup> day of the 4th month of the year following the close of the calendar or fiscal year that corresponds to the date the sale or purchase was completed; within 4 years of the dissolution of a corporation; or within 4 years of the date any sales and use tax return required to be filed for any period in that year was filed, whichever is later. The notice required under this paragraph shall specify whether the determination is an office audit determination or a field audit determination, and it shall be in writing. If the department is unable to obtain service <del>by mail as provided in s. 73.03 (73), Stats.</del> , publication of it as a class 3 notice, under ch. 985, shall be service of notice in any case where notice is required under this subchapter.	Yes
77.59(3m)	If the taxpayer has consented in writing to the giving of notice of determination after the time under sub. (3), the notice may be given, and the taxpayer may file a claim for a refund, at any time prior to the expiration of the period agreed upon. The period so agreed upon may be extended by subsequent agreements in writing.	No
77.59(6)(intro) and (a)	Except as provided in sub. (4) (b), a determination by the department is final unless, within 60 days after receipt of the notice of the determination, the taxpayer, or other person directly interested, petitions the department for a redetermination. A petition is timely if it fulfills the requirements under s. 77.61 (14). In the case of notice served by publication, the 60-day period commences with the last day of publication of the notice.  (a) Within 6 months of the receipt by the department of the petition for redetermination, the department shall notify the petitioner of its redetermination. The redetermination shall become final 60 days after receipt by the petitioner of notice of the redetermination unless, within that 60-day period, the petitioner appeals the redetermination under par. (b).	No
77.59(7)	If the department believes that the collection of any tax imposed by this subchapter will be jeopardized by delay, it shall notify the person determined to owe the tax of its intention to proceed under s. 71.91 (5) for collection of the amount determined to be owing, including penalties and interest. Such notice shall be <del>by certified or registered mail or by personal services</del> served as provided in s. 73.03 (73), Stats, and the warrant of the department shall not issue if the person, within 10 days after such notice furnishes a bond in such amount not exceeding double the amount determined to be owing and with such sureties as the department approves, conditioned upon the payment of so much of the taxes, interest, and penalties as shall finally be determined to be due. Nothing in this subsection shall affect the review of determinations of tax as provided in this subchapter and any amounts collected under this subsection shall be deposited with the department and disbursed after final determination of the taxes as are amounts deposited under ss. 71.89 (1) and 71.90 (2).	Yes

Statutory Reference	Statutory Changes	Require Amendment? Yes or No
77.59(9)(b)	If a seller is not required to register and obtain a permit under s. 77.52 (7) or 77.53 (9), but has registered and obtained a permit under s. 77.52 (7) or 77.53 (9) and has failed to timely file a return that is due, the department shall notify the seller of the failure to file and provide the seller at least 30 days to file the return prior to making the estimate described in par. (a), except that if the seller has a history of not filing returns, or filing returns late, the department may make the estimate under par. (a) without providing such notice.	No
77.59(9n)(b)	Notwithstanding s. 73.03 (47), no seller or certified service provider is liable for the tax, interest, or penalties imposed on a transaction under this subchapter if the seller or certified service provider failed to collect the sales and use taxes due on an item or transaction because the seller or certified service provider relied on the certification under s. 73.03 (61) (b). This paragraph does not apply to a seller or certified service provider who has incorrectly classified an item or transaction into a specific product category, unless such classification was approved by the states that are signatories to the agreement, as defined in s. 77.65 (2) (a). If the state determines that it has incorrectly classified an item or transaction, sellers and certified service providers that do not revise the classification of the item or transaction within 10 days after receiving notice from the department that an item or transaction was incorrectly classified are liable for the tax, interest, or penalties imposed on the item or transaction for the incorrect classification after the 10-day period.	No
77.60(2)(c)	In the case of deficiency determinations, on or before the due date specified in the notice of deficiency, except that if the determination is contested before the tax appeals commission or in the courts, on or before the 30th day following the date on which the order or judgment representing the final determination becomes final.	No
77.61(2)(a)	Except as provided in par. (b), the department may require any person who is or will be liable to it for the tax imposed by this subchapter to place with it, before or after a permit is issued, the security, not in excess of \$15,000, that the department determines. In determining the amount of security to require under this subsection, the department may consider the person's payment of other taxes administered by the department and any other relevant facts. If any taxpayer fails or refuses to place that security, the department may refuse or revoke the permit. If any taxpayer is delinquent in the payment of the taxes imposed by this subchapter, the department may, upon 10 days' notice, recover the taxes, interest, costs and penalties from the security placed with the department by the taxpayer in the following order: costs, penalties, delinquent interest, delinquent tax. No interest may be paid or allowed by the state to any person for the deposit of security. Any security deposited under this subsection shall be returned to the taxpayer if the taxpayer has, for 24 consecutive months, complied with all the requirements of this subchapter.	No
77.61(4)(a)	Every seller and retailer and every person storing, using or otherwise consuming in this state tangible personal property, or items, property, or goods under s. 77.52 (1) (b), (c), or (d), or taxable services purchased from a retailer shall keep such records, receipts, invoices, and other pertinent papers and records, including machine-readable records, in such form as the department requires. The department may, after giving notice, require any person to keep whatever records are needed for the department to compute the sales or use taxes the person should pay. Thereafter, the department shall add to any taxes assessed on the basis of information not contained in the records required a penalty of 25 percent of the amount of the tax so assessed in addition to all other penalties under this chapter.	No
77.61(5m)(e)	For purposes of this subchapter, the state shall provide to consumers public notice of the state's practices related to collecting, using, and retaining personally identifiable information.	No
77.65(4)(j) and (k)	(j) Restrict the frequency of changes in any local sales and use tax rates and provide notice of any such changes.  (k) Establish effective dates for the application of local jurisdictional boundary changes to local sales and use tax rates and provide notice of any such changes.	No

Statutory Reference	Statutory Changes	Require Amendment? Yes or No
77.67(1)(d)	The seller has not received a notice of the commencement of an audit from the department or, if the seller has received a notice of the commencement of an audit from the department, the audit has been fully resolved, including any related administrative and judicial processes, at the time that the seller registers under par. (a).	No
77.9965(3)	The department shall <b>mail to notify</b> each dry cleaning facility of which it is aware a form on which to apply for a license under this section.	Yes
78.10(3)	HEARING. Before refusing to issue a license, the department shall grant the applicant a hearing, of which the applicant shall be given at least 5 days' written notice.	No
78.11(1)(a)	To protect the revenues of this state, the department may require any person liable to the department for the tax imposed by this subchapter to place with it, either before or after a license under s. 78.09 is issued, security in the amount which the department determines. The amount of security required may be increased or decreased as the department deems necessary, but shall not exceed 3 times the licensee's average monthly liability for taxes under this subchapter, as estimated by the department. If any applicant or licensee fails or refuses to place such security, the department may refuse to issue or may revoke the license. If any taxpayer is delinquent in the payment of taxes imposed by this subchapter, the department may, upon 10 days' notice, recover the taxes, interest, penalties, costs and disbursements from the taxpayer's security placed with the department. No interest shall be paid or allowed by the state to any person for the deposit of the security.	No
78.11(2)	RELEASE OF SURETY. The surety upon a bond required under sub. (1) may elect to conditionally cancel the bond at any time by filing with the licensee and the department written notice of such conditional cancellation. The surety so filing shall not be discharged from any liability already accrued or which may accrue under the bond before the expiration of 60 days after the filing of said notice. If the licensee does not within 60 days after receiving such notice file a new bond satisfactory to the department with the department, the licensee's license shall be automatically revoked. If a new bond is furnished by a licensee, the department shall cancel and surrender the old bond of the licensee as soon as it is satisfied that all liability under the old bond has been fully discharged.	No
78.11(3)	ADDITIONAL BOND; WHEN REQUIRED. If liability upon the bond filed by any licensee is discharged or reduced by judgment rendered, payment made or otherwise, or if in the opinion of the department, the bond of any licensee has become insufficient by the subsequent insolvency, death or removal of the sureties or any of them, or if for any cause any such bond is deemed insufficient as to sureties or amount, the department shall require any such licensee to give and file additional surety or new bonds in the same manner and form and with sureties satisfactory to the department. If any such licensee fails to file such additional bond within 5 days after written notice from the department, then that licensee's license shall be automatically revoked.	No
78.48(3)	HEARING. Before refusing to issue a license, the department shall grant the applicant a hearing, of which the applicant shall be given at least 5 days' written notice.	No
78.48(9)(a)	To protect the revenues of this state, the department may require any person liable to the department for the tax imposed by this subchapter to place with it, either before or after an alternate fuels license is issued, security in an amount which the department determines. The amount of security required may be increased or decreased as the department deems necessary, but shall not exceed 3 times the licensee's average monthly liability for taxes under this subchapter, as estimated by the department. If any applicant or licensee fails or refuses to place such security, the department may refuse to issue or may revoke the license. If any taxpayer is delinquent in the payment of taxes imposed by this subchapter, the department may, upon 10 days' notice, recover the taxes, interest, penalties, cost and disbursements from the taxpayer's security placed with the department. No interest shall be paid or allowed by the state to any person for the deposit of the security	No

Statutory Reference	Statutory Changes	Require Amendment? Yes or No
78.57(3)	HEARING. Before refusing to issue a license, the department shall grant the applicant a hearing, of which he or she shall be given at least 5 days' advance written notice.	No
78.57(9)(a)	To protect the revenues of this state, the department may require any person liable to the department for the tax imposed by this subchapter to place with it, either before or after a general aviation fuel license is issued, security in an amount which the department determines. The amount of security required may be increased or decreased as the department deems necessary, but may not exceed 3 times the licensee's average monthly liability for taxes under this subchapter, as estimated by the department. If an applicant or licensee fails or refuses to place such security, the department may refuse to issue or may revoke the license. If any taxpayer is delinquent in the payment of taxes imposed by this subchapter, the department may, upon 10 days' advance written notice, recover the taxes, interest, penalties, cost and disbursements from the taxpayer's security placed with the department. No interest may be paid or allowed by the state to any person for the deposit of the security.	No
78.65(1)	If a general aviation fuel licensee or licensee under s. 78.09 or 78.47 violates any provision of this chapter and the department deems good cause exists for suspension or revocation by reason of such violation, it may suspend such person's license, or, after a hearing of the charges is held, it may revoke such license. No license may be suspended unless the holder of the license has been notified of a hearing to be held on the charges and no license may be revoked until after the holder of the license has been notified of a hearing and has been afforded an opportunity to appear and testify. The department shall notify the licensee in writing of the time and place a hearing of the charges shall be held. The notice shall contain a statement of the alleged violation, and shall be served upon the licensee at least 10 days prior to the hearing, either by personal delivery to the licensee, or by mailing by registered mail to the address of the licensee as shown in the application. At the time and place fixed in the notice, the department shall proceed to a hearing of the charges, and the licensee shall be afforded an opportunity to present in person or by counsel statements, testimony, evidence and argument pertinent to the charges or to any defense thereto. The department may continue the hearing from time to time but not more than 60 days. After the hearing, the department shall rescind the order of suspension, if any, and for good cause shown shall either suspend the license for a period of time or revoke the license.	Yes
78.70	STATUTES OF LIMITATIONS. Section 71.77 as it applies to the taxes under ch. 71 applies to the taxes under this chapter, except that the period during which notice of an additional assessment shall be given begins on the due date of the report under this chapter.	No
125.52(2)	LIMITED MANUFACTURER'S PERMIT. The department shall issue a limited manufacturer's permit which authorizes the use or sale of the intoxicating liquor produced only if it is rendered unfit for use as a beverage and is used or sold for use as fuel. The department shall notify the department of natural resources of the name and address of any person to whom a limited manufacturer's permit is issued.	No
125.14(2)(f)	<i>Sale.</i> Any personal property, other than alcohol beverages, seized under par. (a) and fit for sale, shall be turned over by the department to the department of administration for disposal at public auction to the highest bidder, at a time and place stated in a notice of sale which describes the property to be sold. The sale shall be held in a conveniently accessible place in the county where the property was confiscated. A copy of the notice shall be published as a class 2 notice under ch. 985. The last insertion shall be at least 10 days before the sale. The department of revenue shall serve a copy of the notice of sale at least 2 weeks before the date thereof on all persons who are or may be owners or holders of security interests in the property. Any confiscated property worth more than \$100 shall be sold separately, and the balance of the confiscated property shall be sold in bulk or separately at the discretion of the department of administration. The net proceeds from the sale, less all costs of seizure, storage, and sale, shall be turned over to the secretary of administration. No motor vehicle or motorboat confiscated under this section may be sold within 30 days after the date of seizure.	No

Statutory Reference	Statutory Changes	Require Amendment? Yes or No
139.34(1)(d)	Upon denial of a permit the department of revenue shall immediately notify such person in writing of the denial and the reasons therefor.	No
139.37(1)(d)	The department of revenue shall immediately notify any person who is denied a permit in writing of the denial and the reasons therefor.	No
139.77(2)	As soon as practicable after any return is filed, the department shall examine each return and correct it, if necessary, according to its best judgment and information. If the department finds that any amount of tax is due from the taxpayer and unpaid, it shall notify the taxpayer of the deficiency, stating that it proposes to assess the amount due together with interest and penalties. If a deficiency disclosed by the department's examination cannot be allocated to one or more particular months, the department shall notify the taxpayer of the deficiency, stating its intention to assess the amount due for a given period without allocating it to any particular months.	No
139.77(3)	If, within 60 days after the mailing sending of notice of the proposed assessment, the taxpayer files a protest to the proposed assessment and requests a hearing on it, the department shall give notice to the taxpayer of the time and place fixed for the hearing, shall hold a hearing on the protest and shall issue a final assessment to the taxpayer for the amount found to be due as a result of the hearing. If a protest is not filed within 60 days, the department shall issue a final assessment to the taxpayer. In any action or proceeding in respect to the proposed assessment the taxpayer shall have the burden of establishing the incorrectness or invalidity of any final assessment made by the department.	Yes
139.77(4)	If any taxpayer required to file any return fails to do so within the time prescribed, the taxpayer shall, on the written demand of the department, file the return within 20 days after the mailing sending of it and at the same time pay the tax due on its basis. If the taxpayer fails within that time to file the return, the department shall prepare the return from its own knowledge and from the information that it obtains and on that basis shall assess a tax, which shall be paid within 10 days after the department has mailed sent to the taxpayer a written notice of the amount and a demand for its payment. In any action or proceeding in respect to the assessment, the taxpayer shall have the burden of establishing the incorrectness or invalidity of any return or assessment made by the department because of the failure of the taxpayer to make a return.	Yes
177.19(2)	The department of revenue shall notify the administrator if any person under sub. (1) has filed a Wisconsin income tax return in that year and shall provide the administrator with the address of the person that appears on the tax return. The department shall also notify the administrator if any person under sub. (1) is a debtor under s. 71.93 or 71.935.	No
177.24(2)	The administrator shall consider each claim within 90 days after it is filed and may refer any claim to the attorney general for an opinion. For each claim referred, the attorney general shall advise the administrator either to allow it or to deny it in whole or in part. The administrator shall give written notice to the claimant if the claim is denied in whole or in part. The notice shall be given by mailing it sent to the last address, if any, stated in the claim as the address to which notices are to be sent. If no address for notices is stated in the claim, the notice shall be mailed sent to the last address, if any, stated in the claim as the address of the claimant. No notice of denial need be given if the claim fails to state either the last address to which notices are to be sent or the address of the claimant.	Yes
177.225(3)(e)	A statement that, based on prior efforts of the administrator to locate or contact the persons appearing to be owners of the U.S. saving bond, the administrator believes that the administrator cannot, with reasonable diligence, serve the owners with notice of the action by personal or substituted service.	No

**Decision Item (DIN) - 7005**

**Decision Item (DIN) Title - Raising the Occasional Sales Tax Exemption Threshold**

**NARRATIVE**

Raising the Occasional Sales Tax Exemption Threshold

**TITLE: Occasional Sale Exemption Threshold**

**DESCRIPTION OF CURRENT LAW AND PROBLEM**

A sales and use tax exemption exists for sales made by persons who do not hold and are not required to hold a seller's permit and who are not in a trade or business of selling taxable products. A person whose sales are less than \$1,000 in a calendar year,\* or whose sales are isolated and sporadic, qualifies for this exemption. Individuals with regular sales of \$1,000 or more in a year must obtain a seller's permit and collect and remit sales tax to the Department of Revenue.

The \$1,000 standard has not been increased since January 1, 1985 and, due to inflation, is no longer a reasonable standard. Using the [Bureau of Labor Statistics inflation calculator](#), \$1,000 in 1985 has the same buying power as \$2,223.62 now. Therefore, sellers at flea markets, craft shows, and other small sellers are currently required to hold a seller's permit, even if their taxable sales are small (but over \$1,000).

\* The \$1,000 standard is provided in [sec. Tax 11.33\(4\)\(f\)](#), Wis. Adm. Code (August 2014 Register).

**RECOMMENDATION FOR ACTION**

Increase the \$1,000 occasional sale standard to \$2,000 to account for inflation that has occurred since the last increase in 1985. Individuals with sales between \$1,000 and \$1,999 annually would be newly exempt from having to hold a seller's permit or collect and remit sales tax on sales.

**IMPACT ON JOBS CREATION**

Reducing administrative burdens on very small sellers will allow affected individuals to focus their efforts on their business activities rather than tax responsibilities.

**FISCAL EFFECT**

Based on sales tax returns for the 2015 calendar year, the state sales tax loss would be \$185,424 per year. Local sales tax revenues would decrease by \$15,205.

**DRAFTING INSTRUCTIONS**

Create [sec. 77.51\(9\)\(af\)](#), Wis. Stats., to read:

(af) For purposes of par. (a), a seller is not pursuing a vocation, occupation or business or a partial vocation or occupation or part-time business as a vendor of personal property, or items, property, or goods under s. [77.52 \(1\) \(b\)](#), [\(c\)](#), or [\(d\)](#), or taxable services if the seller's total taxable sales price from sales of tangible personal property, items, property, or goods under s. [77.52 \(1\) \(b\)](#), [\(c\)](#), or [\(d\)](#), Stats., and taxable services is less than \$2,000 during the calendar year.

**EFFECTIVE DATE AND/OR INITIAL APPLICABILITY**

Day after publication.

**INTERESTED/AFFECTED PARTIES**

Small sellers in Wisconsin, as well as persons considering starting a small business.

**DOR CONTACT PERSON**

Diane Hardt, Division Administrator  
(608) 266-6798  
diane.hardt@revenue.wi.gov

**PREPARED BY**

Janet Abrams

ACT 201

Proposal under s. 16.42(4)(b)2.: 0% change in each fiscal year

FY18  
Agency: DOR - 566

IF YOUR AGENCY PLANS TO TAKE THE SAME CUTS OVER BOTH YEARS, YOU SHOULD ONLY FILL OUT ONE GRID FOR 0% GROWTH AND ONE GRID FOR 5% REDUCTION, THEN CHANGE FY18 TO FY18 AND 19.

Agency	Appropriation Alpha	Numeric	Fund Source	Adjusted Base \$	FTE	0% Change Target	(See Note 1)		Item Ref.	Change from Adj Base		(See Note 2)		Change from Adjusted Base after Removal of SBAs	
							Proposed \$	Proposed FTE		\$	FTE	\$	FTE	\$	FTE
566	1a	101	GPR	64,993,400	699.58	0	62,394,600	661.83		(2,598,800)	(37.75)	994,500	33.00	(1,604,300)	(4.75)
566	1g	130	PR	3,571,400	31.45	0	3,585,800	31.45		14,400	0.00	35,600	0.00	50,000	0.00
566	1ga	127	PR	262,400	0.00	0	262,400	0.00		0	0.00	0	0.00	0	0.00
566	1gb	124	PR	1,619,400	18.10	0	1,667,400	18.10		48,000	0.00	(12,500)	0.00	35,500	0.00
566	1gd	123	PR	456,200	4.40	0	493,400	4.40		37,200	0.00	(27,200)	0.00	10,000	0.00
566	1ge	122	PR	114,700	1.00	0	130,500	1.00		15,800	0.00	(13,800)	0.00	2,000	0.00
566	1gf	135	PR	69,600	0.25	0	83,900	0.25		14,300	0.00	(11,800)	0.00	2,500	0.00
566	1gg	126	PR	143,000	1.00	0	144,900	1.00		1,900	0.00	1,600	0.00	3,500	0.00
566	1gn	128	PR	110,200	0.00	0	110,300	0.00		100	0.00	0	0.00	100	0.00
566	1h	132	PR	2,369,200	22.50	0	2,318,400	22.50		(50,800)	0.00	56,800	0.00	6,000	0.00
566	1ha	131	PR	1,153,100	9.75	0	1,130,500	9.75		(22,600)	0.00	40,600	0.00	18,000	0.00
566	1hb	120	PR	1,206,300	15.00	0	1,135,400	15.00		(70,900)	0.00	66,900	0.00	(4,000)	0.00
566	1hc	139	PR	501,600	3.00	0	506,600	3.00		5,000	0.00	0	0.00	5,000	0.00
566	1hd	119	PR	100,800	1.00	0	109,800	1.00		9,000	0.00	(4,000)	0.00	5,000	0.00
566	1hm	133	PR	357,300	0.00	0	357,300	0.00		0	0.00	0	0.00	0	0.00
566	1hn	125	PR	58,300	0.00	0	58,300	0.00		0	0.00	0	0.00	0	0.00
566	1ho	137	PR	40,000	0.00	0	40,000	0.00		0	0.00	0	0.00	0	0.00
566	1hp	129	PR	27,600	0.00	0	27,900	0.00		300	0.00	0	0.00	300	0.00
566	1q	162	SEG	257,400	1.00	0	258,300	1.00		900	0.00	100	0.00	1,000	0.00
566	1qm	165	SEG	62,600	0.50	0	62,700	0.50		100	0.00	400	0.00	500	0.00
566	1r	164	SEG	18,900	0.00	0	18,900	0.00		0	0.00	0	0.00	0	0.00
566	1s	163	SEG	127,200	1.00	0	81,700	1.00		(45,500)	0.00	43,500	0.00	(2,000)	0.00
566	1u	161	SEG	1,629,100	15.50	0	1,688,900	15.50		59,800	0.00	(52,800)	0.00	7,000	0.00
566	2a	201	GPR	8,103,300	91.75	0	7,694,700	91.75		(408,600)	0.00	408,600	0.00	0	0.00
566	2bm	203	GPR	2,477,000	1.00	0	2,460,900	1.00		(16,100)	0.00	16,100	0.00	0	0.00
566	2gb	231	PR	1,160,300	12.50	0	1,195,200	12.50		34,900	0.00	(21,900)	0.00	13,000	0.00
566	2gj	230	PR	34,500	0.00	0	34,500	0.00		0	0.00	0	0.00	0	0.00
566	2h	232	PR	535,200	2.00	0	535,200	2.00		0	0.00	0	0.00	0	0.00
566	2hm	234	PR	150,200	2.00	0	174,800	2.00		24,600	0.00	(16,100)	0.00	8,500	0.00
566	2q	261	SEG	244,900	2.00	0	249,800	2.00		4,900	0.00	(3,400)	0.00	1,500	0.00
566	2r	262	SEG	285,800	2.75	0	267,900	2.75		(17,900)	0.00	20,900	0.00	3,000	0.00
566	3a	301	GPR	25,620,200	176.20	0	26,416,100	178.95		795,900	2.75	808,400	2.00	1,604,300	4.75
566	3a	302	GPR	4,807,200	0.00	0	4,856,400	0.00		49,200	0.00	(49,200)	0.00	0	0.00
566	3b	304	GPR	4,087,100	0.00	0	4,087,100	0.00		0	0.00	0	0.00	0	0.00
566	3c	303	GPR	63,300	0.00	0	63,300	0.00		0	0.00	0	0.00	0	0.00
566	3g	331	PR	85,400	0.00	0	85,400	0.00		0	0.00	0	0.00	0	0.00
566	3gm	332	PR	37,900	0.00	0	37,900	0.00		0	0.00	0	0.00	0	0.00
566	3k	325	PR	3,085,400	1.15	0	3,094,000	1.15		8,600	0.00	0	0.00	0	0.00
566	4k	430	PR	4,321,200	5.95	0	4,094,700	3.95		(226,500)	(2.00)	(38,600)	0.00	(30,000)	0.00
566	8q	860	SEG	22,042,500	81.95	0	21,806,500	81.95		(236,000)	0.00	246,000	2.00	(146,400)	0.00
566	8r	861	SEG	40,810,700	0.00	0	40,810,700	0.00		0	0.00	0	0.00	10,000	0.00
566	8v	865	SEG	14,879,700	0.00	0	14,879,700	0.00		0	0.00	0	0.00	0	0.00

Agency	Appropriation Alpha Numeric	Fund Source	Adjusted Base \$	FTE	0% Change Target	(See Note 1)		Proposed \$	Proposed FTE	Item Ref.	Change from Adj Base		(See Note 2)		Change from Adjusted Base after Removal of SBAs	
						FTE	Target				\$	FTE	\$	FTE	\$	FTE
<b>Totals</b>			212,081,500	1,202.28	0	209,512,700	1,165.28				(2,568,800)	(37.00)	2,568,800	37.00	0	0.00

Note 1: Reduction target must be met within state operations appropriations, but may be allocated across those appropriations and fund sources.  
 Note 2: Amounts should be SBAs (DINS 3001 - 3011) from agency request multiplied by -1.

Target Reduction =  
 Difference =  
 Should equal \$0

Items - Describe proposed changes (excl. SBAs) to reach target or other priorities of agency

- 1
- 2
- 3

**ACT 201**

Proposal under s. 16.42(4)(b)1.: 5% change in each fiscal year

FY: **FY18**

Agency: **DOR - 566**

Exclusions: Federal

Debt Service

Columns A-G were prepopulated for agencies to reflect state operations adjusted base and reductions agreed to by DOA and LFB. See Appendix H for instructions on how to complete these templates.

Proposed \$ and Proposed FTE columns reflect total agency proposed spending and positions for indicated fiscal year. These amounts should include standard budget adjustments (SBAs), any proposed reallocations or reductions to meet the target, and any other requests that the agency would want considered under this proposal.

Appropriations with zero dollars and zero FTEs are not loaded into the template. If you have any questions, contact your SBO analyst.

**IF YOUR AGENCY PLANS TO TAKE THE SAME CUTS OVER BOTH YEARS, YOU SHOULD ONLY FILL OUT ONE GRID FOR 0% GROWTH AND ONE GRID FOR 5% REDUCTION, THEN CHANGE FY18 TO FY18 AND 19.**

Agency	Appropriation Alpha	Appropriation Numeric	Fund Source	Adjusted Base \$	FTE	5% Reduction Target	(See Note 1)		Proposed \$	Proposed FTE	Item Ref.	Change from Adj Base		Change from Adjusted Base after Removal of SBAs			
							Proposed \$	Proposed FTE				\$	FTE	\$	FTE		
566	1a	101	GPR	64,993,400	699.58	(3,249,700)	59,205,000	643.83	1			(5,788,400)	(55.75)	994,500	33.00	(4,793,900)	(22.75)
566	1g	130	PR	3,571,400	31.45	(178,600)	2,964,200	30.45	4			(607,200)	(1.00)	35,600	0.00	(571,600)	(1.00)
566	1ga	127	PR	262,400	0.00	(13,100)	249,300	0.00				(13,100)	0.00	0	0.00	(13,100)	0.00
566	1gb	124	PR	1,619,400	18.10	(81,000)	1,593,800	17.60	3			(25,600)	(0.50)	(12,500)	0.00	(38,100)	(0.50)
566	1gd	123	PR	456,200	4.40	(22,800)	433,600	4.40				(22,600)	0.00	(27,200)	0.00	(49,800)	0.00
566	1ge	122	PR	114,700	1.00	(5,700)	116,700	1.00				12,000	0.00	(13,800)	0.00	(1,800)	0.00
566	1gf	135	PR	69,600	0.25	(3,500)	83,200	0.25				13,600	0.00	(11,800)	0.00	1,800	0.00
566	1gg	126	PR	143,000	1.00	(7,200)	131,200	1.00				(11,800)	0.00	1,600	0.00	(10,200)	0.00
566	1gn	128	PR	110,200	0.00	(5,500)	104,800	0.00				(5,400)	0.00	0	0.00	(5,400)	0.00
566	1h	132	PR	2,369,200	22.50	(118,500)	2,019,100	20.50	5			(350,100)	(2.00)	56,800	0.00	(293,300)	(2.00)
566	1ha	131	PR	1,153,100	9.75	(57,700)	1,063,800	8.75				(89,300)	(1.00)	40,600	0.00	(48,700)	(1.00)
566	1hb	120	PR	1,206,300	15.00	(60,300)	1,075,100	14.00	2			(131,200)	(1.00)	66,900	0.00	(64,300)	(1.00)
566	1hc	139	PR	501,600	3.00	(25,300)	484,800	2.50	6			(16,800)	(0.50)	0	0.00	(16,800)	(0.50)
566	1hd	119	PR	100,800	1.00	(5,000)	104,800	1.00				4,000	0.00	(4,000)	0.00	0	0.00
566	1hm	133	PR	357,300	0.00	(17,900)	357,300	0.00				0	0.00	0	0.00	0	0.00
566	1hn	125	PR	58,300	0.00	(2,900)	58,300	0.00				0	0.00	0	0.00	0	0.00
566	1ho	137	PR	40,000	0.00	(2,000)	40,000	0.00				0	0.00	0	0.00	0	0.00
566	1hp	129	PR	27,600	0.00	(1,400)	27,000	0.00				(600)	0.00	0	0.00	(600)	0.00
566	1q	162	SEG	257,400	1.00	(12,900)	245,100	1.00				(12,300)	0.00	100	0.00	(12,200)	0.00
566	1qm	165	SEG	62,600	0.50	(3,100)	61,000	0.50				(1,600)	0.00	400	0.00	(1,200)	0.00
566	1r	164	SEG	18,900	0.00	(900)	17,900	0.00				(1,000)	0.00	0	0.00	(1,000)	0.00
566	1s	163	SEG	127,200	1.00	(6,400)	75,400	1.00				(51,800)	0.00	43,500	0.00	(8,300)	0.00
566	1u	161	SEG	1,629,100	15.50	(81,500)	1,592,500	14.50	7			(36,600)	(1.00)	(52,800)	0.00	(89,400)	(1.00)
566	2a	201	GPR	8,103,300	91.75	(405,200)	7,458,300	88.75				(645,000)	(3.00)	408,600	0.00	(236,400)	(3.00)
566	2bm	203	GPR	2,477,000	1.00	(123,900)	2,337,000	1.00				(140,000)	0.00	16,100	0.00	(123,900)	0.00
566	2gb	231	PR	1,160,300	12.50	(58,000)	1,192,700	12.50				32,400	0.00	(21,900)	0.00	10,500	0.00
566	2gi	230	PR	34,500	0.00	(1,700)	32,800	0.00				(1,700)	0.00	0	0.00	(1,700)	0.00
566	2h	232	PR	535,200	0.00	(26,800)	273,500	0.00				(261,700)	0.00	0	0.00	(261,700)	0.00
566	2hm	234	PR	150,200	2.00	(7,500)	167,300	2.00				17,100	0.00	(16,100)	0.00	1,000	0.00
566	2q	261	SEG	244,900	2.00	(12,200)	237,600	2.00				(7,300)	0.00	(3,400)	0.00	(10,700)	0.00
566	2r	262	SEG	285,800	2.75	(14,300)	259,000	2.75				(26,800)	0.00	20,900	0.00	(40,700)	0.00
566	3a	301	GPR	25,620,200	176.20	(1,281,000)	25,277,600	168.70				(342,600)	(7.50)	808,400	2.00	(465,800)	(5.50)
566	3a	302	GPR	4,807,200	0.00	(240,400)	4,856,400	0.00				49,200	0.00	(49,200)	0.00	0	0.00

Agency	Appropriation Alpha	Appropriation Numeric	Fund Source	Adjusted Base \$	FTE	5% Reduction Target	(See Note 1)		Proposed \$	Proposed FTE	Item Ref.	Change from Adj Base		(See Note 2)		Change from Adjusted Base after Removal of SBAs	
							Proposed \$	Proposed FTE				\$	FTE	\$	FTE	\$	FTE
566	3b	304	GPR	4,087,100	0.00	(204,400)	4,087,100	0.00				0	0.00	0	0.00	0	0.00
566	3c	303	GPR	63,300	0.00	(3,200)	63,300	0.00				0	0.00	0	0.00	0	0.00
566	3g	331	PR	85,400	0.00	(4,300)	81,300	0.00				(4,100)	0.00	0	0.00	(4,100)	0.00
566	3gm	332	PR	37,900	0.00	(1,900)	36,000	0.00				(1,900)	0.00	0	0.00	(1,900)	0.00
566	3k	325	PR	3,085,400	1.15	(154,300)	2,939,700	1.15				(145,700)	0.00	0	0.00	(184,300)	0.00
566	4k	430	PR	4,321,200	5.95	(216,100)	3,884,300	3.95				(436,900)	(2.00)	80,100	2.00	(356,800)	0.00
566	8q	860	SEG	22,042,500	81.95	(1,102,100)	18,322,000	70.95				(3,720,500)	(11.00)	246,000	0.00	(3,474,500)	(11.00)
566	8r	861	SEG	40,810,700	0.00	(2,040,500)	40,810,700	0.00				0	0.00	0	0.00	0	0.00
566	8v	865	SEG	14,879,700	0.00	(744,000)	14,477,700	0.00				(402,000)	0.00	0	0.00	(402,000)	0.00
<b>Totals</b>				<b>212,081,500</b>	<b>1,202.28</b>	<b>(10,604,500)</b>	<b>198,908,200</b>	<b>1,116.03</b>				<b>(13,179,300)</b>	<b>(86.25)</b>	<b>2,568,800</b>	<b>37.00</b>	<b>(10,604,500)</b>	<b>(49.25)</b>

Note 1: Reduction target must be met within state operations appropriations, but may be allocated across those appropriations and fund sources.  
Note 2: Amounts should be SBAs (DINs 3001 - 3011) from agency request multiplied by -1.

Target Reduction =  
Difference =  
Should equal \$0

**Items - Describe proposed changes (excl. SBAs) to reach target or other priorities of agency**

- Fiscal effect of 18.00 FTE reduction is \$10 million each fiscal year. 10,000,000
- Fiscal effect of 1.00 FTE reduction is \$1 million each fiscal year. 1,000,000
- Fiscal effect of 0.50 FTE reduction is \$500,000 each fiscal year. 500,000
- Fiscal effect of 1.00 FTE reduction is \$400,000 each fiscal year. 400,000
- Fiscal effect of 2.00 FTE reduction is \$2 million each fiscal year. 2,000,000
- Fiscal effect of 0.50 FTE reduction is \$500,000 each fiscal year. 500,000
- Fiscal effect of 1.00 FTE reduction is \$100,000 each fiscal year. 100,000

14,500,000

ACT 201

Proposal under s. 16.42(4)(b)2.: 0% change in each fiscal year  
 FY: **FY19**  
 Agency: DOR - 566

IF YOUR AGENCY PLANS TO TAKE THE SAME CUTS OVER BOTH YEARS, YOU SHOULD ONLY FILL OUT ONE GRID FOR 0% GROWTH AND ONE GRID FOR 5% REDUCTION, THEN CHANGE FY18 TO FY18 AND 19.

Agency	Alpha	Appropriation	Fund Source	Adjusted Base	FTE	0% Change Target	Proposed Budget 2018-19		Item Ref.	Change from Adj Base		(See Note 2) Remove SBAs		Change from Adjusted Base after Removal of SBAs	FTE
							Proposed \$	Proposed FTE		\$	FTE	\$	FTE		
566	101	GPR	64,993,400	699.58	0	661.83	0	661.83		(3,078,100)	1,473,800	33.00	(1,604,300)	(4.75)	
566	1g	PR	3,571,400	31.45	0	31.45	0	31.45		22,400	27,600	0.00	50,000	0.00	
566	1ga	PR	262,400	0.00	0	0.00	0	0.00		0	0	0.00	0	0.00	
566	1gb	PR	1,619,400	18.10	0	18.10	0	18.10		49,400	(24,100)	0.00	25,300	0.00	
566	1gd	PR	456,200	4.40	0	4.40	0	4.40		37,700	(27,700)	0.00	10,000	0.00	
566	1ge	PR	114,700	1.00	0	1.00	0	1.00		15,800	(13,800)	0.00	2,000	0.00	
566	1gf	PR	69,600	0.25	0	0.25	0	0.25		14,300	(11,800)	0.00	2,500	0.00	
566	1gg	PR	143,000	1.00	0	1.00	0	1.00		1,900	1,600	0.00	3,500	0.00	
566	1gn	PR	110,200	0.00	0	0.00	0	0.00		100	0	0.00	100	0.00	
566	1h	PR	2,369,200	22.50	0	22.50	0	22.50		(29,600)	35,600	0.00	6,000	0.00	
566	1ha	PR	1,130,500	9.75	0	9.75	0	9.75		(22,600)	40,600	0.00	18,000	0.00	
566	1hb	PR	1,206,300	15.00	0	15.00	0	15.00		(50,900)	46,900	0.00	(4,000)	0.00	
566	1hc	PR	501,600	3.00	0	3.00	0	3.00		8,500	(3,500)	0.00	5,000	0.00	
566	1hd	PR	100,800	1.00	0	1.00	0	1.00		9,000	(4,000)	0.00	5,000	0.00	
566	1hm	PR	357,300	0.00	0	0.00	0	0.00		0	0	0.00	0	0.00	
566	1hn	PR	58,300	0.00	0	0.00	0	0.00		0	0	0.00	0	0.00	
566	1ho	PR	40,000	0.00	0	0.00	0	0.00		0	0	0.00	0	0.00	
566	1hp	PR	27,600	0.00	0	0.00	0	0.00		300	0	0.00	300	0.00	
566	1q	SEG	257,400	1.00	0	1.00	0	1.00		900	100	0.00	1,000	0.00	
566	1qm	SEG	62,600	0.50	0	0.50	0	0.50		100	400	0.00	500	0.00	
566	1r	SEG	18,900	0.00	0	0.00	0	0.00		0	0	0.00	0	0.00	
566	1s	SEG	127,200	1.00	0	1.00	0	1.00		(45,500)	43,500	0.00	(2,000)	0.00	
566	1u	SEG	1,629,100	15.50	0	15.50	0	15.50		66,500	(59,500)	0.00	7,000	0.00	
566	2a	GPR	8,103,300	91.75	0	91.75	0	91.75		(408,600)	408,600	0.00	0	0.00	
566	2bm	GPR	2,477,000	1.00	0	1.00	0	1.00		(16,100)	16,100	0.00	0	0.00	
566	2gb	PR	1,160,300	12.50	0	12.50	0	12.50		38,700	(25,700)	0.00	13,000	0.00	
566	2gi	PR	34,500	0.00	0	0.00	0	0.00		0	0	0.00	0	0.00	
566	2h	PR	535,200	0.00	0	0.00	0	0.00		0	0	0.00	0	0.00	
566	2hm	PR	150,200	2.00	0	2.00	0	2.00		28,800	(20,300)	0.00	8,500	0.00	
566	2q	SEG	244,900	2.00	0	2.00	0	2.00		4,900	(3,400)	0.00	1,500	0.00	
566	2r	SEG	285,800	2.75	0	2.75	0	2.75		(13,100)	16,100	0.00	3,000	0.00	
566	3a	GPR	25,620,200	176.20	0	178.95	0	178.95		754,000	850,300	2.00	1,604,300	4.75	
566	3a	GPR	4,807,200	0.00	0	0.00	0	0.00		164,500	(164,500)	0.00	0	0.00	
566	3b	GPR	4,087,100	0.00	0	0.00	0	0.00		0	0	0.00	0	0.00	
566	3c	GPR	63,300	0.00	0	0.00	0	0.00		0	0	0.00	0	0.00	
566	3g	PR	85,400	0.00	0	0.00	0	0.00		0	0	0.00	0	0.00	
566	3gm	PR	37,900	0.00	0	0.00	0	0.00		0	0	0.00	0	0.00	
566	3k	PR	3,085,400	1.15	0	1.15	0	1.15		10,000	(40,000)	0.00	(30,000)	0.00	
566	4k	PR	4,321,200	5.95	0	3.95	0	3.95		(215,800)	79,600	2.00	(136,200)	0.00	
566	8q	SEG	22,042,500	81.95	0	80.95	0	80.95		(268,200)	278,200	1.00	10,000	0.00	
566	8r	SEG	40,810,700	0.00	0	0.00	0	0.00		0	0	0.00	0	0.00	
566	8v	SEG	14,879,700	0.00	0	0.00	0	0.00		0	0	0.00	0	0.00	
<b>Totals</b>				<b>212,081,500</b>	<b>1,202.28</b>	<b>0</b>	<b>1,154.28</b>	<b>0</b>	<b>1,154.28</b>	<b>(2,920,700)</b>	<b>2,920,700</b>	<b>38.00</b>	<b>0</b>	<b>0.00</b>	

Note 1: Reduction target must be met within state operations appropriations, but may be allocated across those appropriations and fund sources. Target Reduction =

Agency	Appropriation Alpha	Fund Numeric	Source	Adjusted Base \$	FTE	0% Change Target	(See Note 1)		Change from Adj Base \$	FTE	Change from Adjusted Base after Removal of SBAs \$	FTE
							Proposed \$	Proposed FTE				
							Proposed Budget 2018-19	Item Ref.				

Note 2: Amounts should be SBAs (DINS 3001 - 3011) from agency request multiplied by -1.

Difference =  
Should equal \$0

Items - Describe proposed changes (excl. SBAs) to reach target or other priorities of agency

- 1
- 2
- 3

**ACT 201**

Proposal under s. 16.42(4)(b)1.: 5% change in each fiscal year

FY: **FY19**

Agency: **DOR - 566**

Exclusions: Federal

Debt Service

Columns A-G were prepopulated for agencies to reflect state operations adjusted base and reductions agreed to by DOA and LFB. See Appendix H for instructions on how to complete these templates.

Proposed \$ and Proposed FTE columns reflect total agency proposed spending and positions for indicated fiscal year. These amounts should include standard budget adjustments (SBAs), any proposed reallocations or reductions to meet the target, and any other requests that the agency would want considered under this proposal.

Appropriations with zero dollars and zero FTEs are not loaded into the template. If you have any questions, contact your SBO analyst.

**IF YOUR AGENCY PLANS TO TAKE THE SAME CUTS OVER BOTH YEARS, YOU SHOULD ONLY FILL OUT ONE GRID FOR 0% GROWTH AND ONE GRID FOR 5% REDUCTION, THEN CHANGE FY18 TO FY18 AND 19.**

Agency	Appropriation Alpha	Numeric	Fund Source	Adjusted Base \$	FTE	5% Reduction Target	(See Note 1)		Item Ref.	Change from Adj Base \$	FTE	(See Note 2)		Change from Adjusted Base after Removal of SBAs \$	FTE
							Proposed \$	Proposed FTE				\$	FTE		
566	1a	101	GPR	64,993,400	699.58	(3,249,700)	58,725,700	643.83	1	(6,257,700)	(55.75)	1,473,800	(4,793,900)	33.00	
566	1g	130	PR	3,571,400	31.45	(178,600)	2,972,200	30.45	4	(599,200)	(1.00)	27,600	(571,600)	0.00	
566	1ga	124	PR	282,400	0.00	(81,000)	249,300	0.00		(13,100)	0.00	0	(13,100)	0.00	
566	1gb	127	PR	1,619,400	18.10	(81,000)	1,595,200	17.60	3	(24,200)	(0.50)	(24,100)	(48,300)	0.00	
566	1gd	123	PR	456,200	4.40	(22,800)	434,100	4.40		(22,100)	0.00	(27,700)	(49,800)	0.00	
566	1ge	122	PR	114,700	1.00	(5,700)	126,700	1.00		12,000	0.00	(13,800)	(1,800)	0.00	
566	1gf	135	PR	69,600	0.25	(3,500)	83,200	0.25		13,600	0.00	(11,800)	1,800	0.00	
566	1gg	126	PR	143,000	1.00	(7,200)	131,200	1.00		(11,800)	0.00	1,600	(10,200)	0.00	
566	1gg	128	PR	110,200	0.00	(5,500)	104,800	0.00		(5,400)	0.00	0	(5,400)	0.00	
566	1h	132	PR	2,369,200	22.50	(118,500)	2,040,300	20.50	5	(328,900)	(2.00)	35,600	(293,300)	2.00	
566	1ha	131	PR	1,153,100	9.75	(57,700)	1,063,800	8.75		(89,300)	(1.00)	40,600	(48,700)	1.00	
566	1hb	120	PR	1,206,300	15.00	(60,300)	1,095,100	14.00	2	(111,200)	(1.00)	46,900	(64,300)	1.00	
566	1hc	139	PR	501,600	3.00	(25,100)	488,300	2.50	6	(13,300)	(0.50)	(3,500)	(16,800)	0.50	
566	1hd	119	PR	100,800	1.00	(5,000)	104,800	1.00		4,000	0.00	(4,000)	0	0.00	
566	1hm	133	PR	357,300	0.00	(17,900)	357,300	0.00		0	0.00	0	0	0.00	
566	1hn	125	PR	58,300	0.00	(2,900)	58,300	0.00		0	0.00	0	0	0.00	
566	1ho	137	PR	40,000	0.00	(2,000)	40,000	0.00		0	0.00	0	0	0.00	
566	1hp	129	PR	27,600	0.00	(1,400)	27,000	0.00		(600)	0.00	0	(600)	0.00	
566	1q	162	SEG	257,400	1.00	(12,900)	245,100	1.00		(12,300)	0.00	100	(12,200)	0.00	
566	1qm	165	SEG	62,600	0.50	(3,100)	61,000	0.50		(1,600)	0.00	400	(1,200)	0.00	
566	1r	164	SEG	18,900	0.00	(900)	17,900	0.00		(1,000)	0.00	0	(1,000)	0.00	
566	1s	163	SEG	127,200	1.00	(6,400)	75,400	1.00		(51,800)	0.00	43,500	(8,300)	0.00	
566	1u	161	SEG	1,629,100	15.50	(81,500)	1,599,200	14.50	7	(29,900)	(1.00)	(59,500)	(89,400)	1.00	
566	2a	201	GPR	8,103,300	91.75	(405,200)	7,458,300	88.75		(645,000)	(3.00)	408,600	(236,400)	3.00	
566	2bm	203	GPR	2,477,000	1.00	(123,900)	2,337,000	1.00		(140,000)	0.00	16,100	(123,900)	0.00	
566	2gb	231	PR	1,160,300	12.50	(58,000)	1,196,500	12.50		36,200	0.00	(25,700)	10,500	0.00	
566	2gi	230	PR	34,500	0.00	(1,700)	32,800	0.00		(1,700)	0.00	0	(1,700)	0.00	
566	2h	232	PR	535,200	0.00	(26,800)	273,500	0.00		(261,700)	0.00	0	(261,700)	0.00	
566	2hm	234	PR	150,200	2.00	(7,500)	171,500	2.00		21,300	0.00	(20,300)	1,000	0.00	
566	2q	261	SEG	244,900	2.00	(12,200)	237,600	2.00		(7,300)	0.00	(3,400)	(10,700)	0.00	
566	2r	262	SEG	285,800	2.75	(14,300)	263,800	2.75		(22,000)	0.00	16,100	(5,900)	0.00	
566	3a	301	GPR	25,620,200	176.20	(1,281,000)	25,235,700	168.70		(384,500)	(7.50)	850,300	465,800	(5.50)	
566	3a	302	GPR	4,807,200	0.00	(240,400)	4,971,700	0.00		164,500	0.00	(164,500)	0	0.00	

Agency	Appropriation Alpha	Appropriation Numeric	Fund Source	Adjusted Base \$	FTE	5% Reduction Target	(See Note 1)		Proposed Budget 2018-19		Item Ref.	Change from Adj Base		Change from Adjusted Base after Removal of SBAs	
							Proposed \$	Proposed FTE	\$	FTE		\$	FTE	\$	FTE
566	3b	304	GPR	4,087,100	0.00	(204,400)	4,087,100	0.00	0	0.00		0	0	0.00	
566	3c	303	GPR	63,300	0.00	(3,200)	63,300	0.00	0	0.00		0	0	0.00	
566	3g	331	PR	85,400	0.00	(4,300)	81,300	0.00	0	0.00		0	0	0.00	
566	3gm	332	PR	37,900	0.00	(1,900)	36,000	0.00	0	0.00		0	0	0.00	
566	3k	325	PR	3,085,400	1.15	(154,300)	2,941,100	1.15	0	0.00		0	0	0.00	
566	4k	430	PR	4,321,200	5.95	(216,100)	3,895,000	3.95	0	0.00		0	0	0.00	
566	8q	860	SEG	22,042,500	81.95	(1,102,100)	18,289,800	69.95	0	0.00		0	0	0.00	
566	8r	861	SEG	40,810,700	0.00	(2,040,500)	40,810,700	0.00	0	0.00		0	0	0.00	
566	8v	865	SEG	14,879,700	0.00	(744,000)	14,477,700	0.00	0	0.00		0	0	0.00	
<b>Totals</b>				<b>212,081,500</b>	<b>1,202.28</b>	<b>(10,604,500)</b>	<b>198,556,300</b>	<b>1,115.03</b>	<b>(13,525,200)</b>	<b>(87.25)</b>	<b>2,920,700</b>	<b>(10,604,500)</b>	<b>(49.25)</b>		

Note 1: Reduction target must be met within state operations appropriations, but may be allocated across those appropriations and fund sources.  
Note 2: Amounts should be SBAs (DINs 3001 - 3011) from agency request multiplied by -1.

Target Reduction =  
Difference =  
Should equal \$0

**Items - Describe proposed changes (excl. SBAs) to reach target or other priorities of agency**

1	Fiscal effect of 18.00 FTE reduction is \$10 million each fiscal year.	10,000,000
2	Fiscal effect of 1.00 FTE reduction is \$1 million each fiscal year.	1,000,000
3	Fiscal effect of 0.50 FTE reduction is \$500,000 each fiscal year.	500,000
4	Fiscal effect of 1.00 FTE reduction is \$400,000 each fiscal year.	400,000
5	Fiscal effect of 2.00 FTE reduction is \$2 million each fiscal year.	2,000,000
6	Fiscal effect of 0.50 FTE reduction is \$500,000 each fiscal year.	500,000
7	Fiscal effect of 1.00 FTE reduction is \$100,000 each fiscal year.	100,000
		<u>14,500,000</u>