



Legislative Fiscal Bureau

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March 13, 1995

TO: Members
Wisconsin Legislature

FROM: Bob Lang, Director

SUBJECT: Tax and Fee Modifications Included in the Budget

A number of legislators have requested information concerning tax and fee changes included in the 1995-97 biennial budget. This memorandum responds to those inquiries.

Assembly Bill 150 includes a number of tax or fee increases, decreases or changes. In addition, some new fees are created while other, existing fees are eliminated. Table 1 provides a brief description of each of the tax and fee modifications proposed in AB 150. Specifically, the table contains a summary of each statutory modification which would cause tax or fee revenues to increase or decrease. Each entry in the table includes the agency name, the LFB summary document item that describes the change in more detail, a summary of the proposed modification and an estimate of the revenue change due to the tax or fee modification. Items with an extensive list of changes are more fully described in attachments to this memorandum.

In Table 1, GPR represents general fund revenue, including GPR-Earned amounts. Revenue to a program revenue account is signified by PR, SEG signifies revenue to a segregated fund and Unknown means that no estimate of the revenue impact is available at this time. The revenue amounts shown in the table reflect estimates made by the administration; estimates prepared by this office during budget deliberations may be different.

In a separate document, the Governor has also recently released his proposed transportation budget for 1995-97. Table 2 lists the fee changes proposed in the Governor's transportation budget. In Table 2, SEG signifies a revenue change to the transportation fund and Unknown means that no estimate of revenue impact is available at this time.

In summary, the changes included in AB 150 would increase taxes by \$59,600,000 (\$7,950,000 in 1995-96 and \$51,650,000 in 1996-97) and would increase fees by \$141,766,800 (\$58,754,600 in 1995-96 and \$83,012,200 in 1996-97). By fund source, the tax and fee changes

would provide an additional \$101,899,100 in general fund revenues, \$69,649,200 in program revenues and \$29,818,500 in segregated fund revenues. These totals do not include tax and fee modifications for which fiscal effects are not available.

The changes included in the Governor's recommended transportation budget would increase segregated fees by \$270,300,000 (\$113,500,000 in 1995-96 and \$156,800,000 in 1996-97).

The total of the net increased revenues in the 1995-97 biennium, as detailed in Tables 1 and 2, is shown by fund source below:

<u>Revenue Source</u>	<u>Amount</u>
GPR	\$101,899,100
PR	69,649,200
SEG	<u>300,118,500</u>
TOTAL	\$471,666,800

BL/sas
Attachments

Table 1

Tax and Fee Changes in AB 150

TAXES -- INCREASES			
Agency	Summary of Provision	Additional Revenues	
		1995-96	1996-97
Individual Income Tax Item #2, p. 24	Reduce Property Tax/Rent Credit Reduce the property tax/rent credit from 10% to 6.87% of the first \$2,000 in property taxes or rent constituting property taxes, effective with tax years beginning on January 1, 1996. The maximum credit would be reduced from \$200 to \$137.	\$0	\$62,000,000 GPR
Corporate Income Tax Item #4, p. 25	End Corporate Tax Exemption for Certain Health Care Providers Eliminate corporate income and franchise tax exemption for certain health care providers, effective with tax years beginning on or after January 1, 1995.	\$0	\$1,100,000 GPR
Sales Tax Item #5, p. 26	Eliminate Sales Tax Exemption for Telephone Central Office Equipment Eliminate sales tax exemption for certain telephone company central office equipment, effective on the first day of the second month following publication.	\$7,500,000 GPR	\$10,000,000 GPR
Item #6, p. 26	Impose Sales Tax on Time-Share Property Require that the sale of certain time-share property be subject to the sales tax and eliminate the payment of the real estate transfer fee, effective with sales on the first day of the second month after publication.	\$2,000,000 GPR	\$2,800,000 GPR
Utility Tax Item #8, p. 26	Ad Valorem Utility Tax on Carline Companies Impose an ad valorem tax on carline companies, effective January 1, 1996. The tax would be determined by applying the statewide average net property tax rate to the value of the equipment. The value of the property of multistate operations would be based on the full market value of the company's property everywhere by the ratio of total car miles traveled in state.	\$0	\$1,500,000 GPR
Utility Tax Item #9, p. 27	Utility Tax on Wholesale Electric Companies Impose the state gross revenue license fee on qualified wholesale electric companies, effective with fees due in May, 1996. Currently, gross revenues from the sale of gas services are taxed at the rate of 0.97%; the tax rate on all other gross revenues is set at 3.19%. These companies would no longer be subject to local property taxes.	\$0	\$1,200,000 GPR
TOTALS		\$9,500,000 GPR	\$78,600,000 GPR

TAXES -- DECREASES			
Agency	Summary of Provision	<u>Change to Revenues</u>	
		1995-96	1996-97
Individual Income Tax Item #1, p. 24	Lower Top Individual Marginal Tax Rate Lower the top marginal income tax rate from 6.93% to 6.87%. This provision would first apply to tax years beginning on January 1, 1996.	\$0	-\$25,500,000 GPR
Estate Tax Item #10, p. 28	Estate Tax Installment Payments Allow the estate tax to be paid in installments if the estate consists largely of an interest in a closely held business and if allowed for federal estate tax purposes. Calculate interest at 12% from the date of death. This provision would first apply to transfers because of deaths that occur on the effective date of the bill.	-\$50,000 GPR	-\$50,000 GPR
Pari-Mutuel Tax Item #11, p. 29	Reduce Pari-Mutuel Tax Rates Reduce pari-mutuel tax rates paid by dog racetrack licensees. The tax rates would be reduced from between 2% and 8.67%, depending on the total amount wagered during the calendar year, to between 1% and 8%, effective with the budget bill.	-\$1,200,000 GPR	-\$1,100,000 GPR
Recycling Surcharge Item #12, p. 30	Recycling Surcharge Provide an exclusion from the recycling surcharge for corporations and insurance companies with less than \$4,000 in receipts, effective for tax years beginning on or after January 1, 1995.	-\$300,000 SEG	-\$300,000 SEG
TOTALS		-\$1,250,000 GPR -300,000 SEG	-\$26,650,000 GPR -300,000 SEG

FEES -- INCREASES

Agency	Summary of Provision	<u>Additional Revenues</u>	
		1995-96	1996-97
Agriculture, Trade and Consumer Protection Item #10, p. 65	Pesticide Certification and Licensing Replace \$10 fee for commercial pesticide applicator certification examinations with a \$10 increase in the annual individual applicator license fee.	\$28,000 SEG	\$28,000 SEG
Item #20, p. 68	Wisconsin Animal Health Laboratory Services Increase fees by rule for four brucellosis tests	\$73,800 PR	\$73,800 PR
Item #31, p. 71	Grain Inspection Supplies and Services Fee increases for grain inspection services in Milwaukee and Superior are currently being negotiated with the U.S. Department of Agriculture.	Unknown	Unknown
Item #32, p. 72	Grain Security Program Funding Increase, by rule, the registration, inspection and audit fees paid by warehouse keepers and grain dealers.	\$46,700 PR	\$46,700 PR
Item #34, p. 72	Public Storage Warehouse Keepers Program Create a \$100 surcharge for any applicant that operates a public warehouse without a license.	Minimal (PR)	Minimal (PR)
Banking Item #4, p. 78	Annual License Fee Increases Increase certain license and investigation fees for the Office of the Commissioner of Banking, effective with renewals filed on the effective date of the bill.	\$230,000 PR	\$230,000 PR

FEES -- INCREASES

Agency	Summary of Provision	<u>Additional Revenues</u>	
		1995-96	1996-97
Child Abuse and Neglect Prevention Board Item #3, p. 87	Increase Birth Certificate Fee to Fund Right From the Start Grant Program Increase the fee for duplicate birth certificates by \$5, effective January 1, 1996. Specify that \$2.50 of the increase must be forwarded to the State Treasurer to fund the activities of the Child Abuse and Neglect Prevention Board. The remaining \$2.50 would be retained by the state or local registrar that collects the fee. Under current law, the total fee for a duplicate birth certificate is \$10. With the increase the total fee would be \$15, of which \$7.50 would fund the activities the Board, including the Right from the Start grant program. The remaining \$7.50 for each duplicate birth certificate would be retained by the state or local registrar that collects the fee. Of the total increased revenue, \$287,500 PR in 1995-96 and \$575,000 PR in 1996-97 would fund the activities of the Child Abuse and Neglect Prevention Board. The remaining increased revenue would be retained by the state or local registrar that collects the fee.	\$575,000 PR	\$1,150,000 PR
Circuit Courts Item #2, p. 89	State Financing of County Court Costs Double the \$20 court support services fee on forfeiture judgements and most civil court filings to \$40 effective October 1, 1995.	\$6,331,500 GPR	\$12,600,000 GPR
Corrections Item #17, p. 102	Medical and Dental Service Fees Charge inmates who earn wages at least \$2.50 for each request for medical and dental services.	\$380,000 GPR	\$380,000 GPR
Item #22, p. 103	Private Business/Prison Employment Program Collect a portion of wages earned by inmates working in private businesses in prisons.	\$0	\$3,200,000 GPR
Item #3, p. 113	Contract For Supervision Contract for the supervision of certain probationers and parolees, and authorize any vendor to charge an offender a fee sufficient to cover the vendor's costs. (\$3,000,000 GPR and 100 Corrections positions are deleted in 1996-97 on the basis of this change.)	Unknown	Unknown

FEES -- INCREASES			
Agency	Summary of Provision	<u>Additional Revenues</u>	
		1995-96	1996-97
Item #4, p. 113	Probation and Parole Reimbursement Fee Charge certain probationers and parolees \$1 per day beginning July 1, 1996.	\$0	\$4,000,000 GPR
Item #3, p. 115	Electronic Monitoring Allow juveniles, or their parent or guardian, to be charged a fee to offset the costs of electronic monitoring provided by Corrections.	Unknown	Unknown
Elections Board Item #3, p. 166	Political Expenditure Administrative Fee Require individuals, committees or groups who must file campaign finance registration statements with the Board to pay a \$100 annual filing fee if more than \$1,000 is disbursed during the calendar year by the individual, group or committee. Require the fee to be paid with the registrant's annual, continuing report filed each January or with a new registrant's initial campaign finance registration statement. Provide that the new fee is effective beginning January 1, 1996.	\$61,000 PR	\$61,000 PR
Ethics Board Item #2, p. 185	Lobbying Fee Increases Establish a new licensing fees of \$400 per biennium for each lobbyist who acts on behalf of two or more principals. Modify existing fees as follows: (1) provide that the \$200 lobbyist license fee be increased to \$250 and be available only for a lobbyist who represents a single principal; (2) increase, from \$300 to \$375, the fee paid by a principal for filing a registration statement with the Board regarding the principal's involvement in lobbying activities; and (3) increase, from \$100 to \$125, the fee paid by a principal for filing a statement of authorization for each lobbyist retained by the principal to lobby on the principal's behalf. Provide that these new fees are effective beginning January 1, 1997.	\$0	\$43,000 PR

FEES -- INCREASES			
Agency	Summary of Provision	<u>Additional Revenues</u>	
		1995-96	1996-97
Health and Social Services Item #12, p. 226	State Centers -- Charges to Counties Implement the current statutory requirement to charge counties for 10% of the rate paid by medical assistance (MA) for treating county residents at one of the State Centers for the Developmentally Disabled if an independent professional review designates the resident appropriate for community care.	\$2,034,600 GPR	\$2,034,600 GPR
Item #26, p. 274	Fee for Collection of Public Assistance Overpayments Authorize counties and tribes to assess a fee on persons who fail to comply with a plan for recovering overpayments of food stamps, AFDC or medical assistance benefits if the person is no longer eligible for these programs. The fee could not exceed 10% of the amount owed at the time of noncompliance and could not be assessed more than once for the same overpayment. The fee would be retained by the county or tribe. Authorize H&SS to charge counties and tribes for the administrative costs incurred by H&SS and DOR to recover overpayments of food stamps, AFDC and medical assistance benefits. These funds would be deposited in the PR appropriation under H&SS for welfare fraud and error reduction.	Unknown	Unknown
Item #7, p. 285	Child Support Enforcement Fees Authorize H&SS to charge a fee to counties for expenditures for private collection agencies and attorneys retained by H&SS to enforce in-state child support obligations. H&SS would also be permitted to retain up to 50% of any federal incentive payment for such collections. These provisions currently apply only if the child support obligor resides outside of Wisconsin.	\$50,000 PR	\$100,000 PR
Item #23, p. 338	Licensing Provisions for Facilities Increase and modify the fees charged for the licensing of certain facilities, effective January 1, 1996. [See Attachment 1.]	\$140,000 PR	\$430,000 PR

FEES -- INCREASES			
Agency	Summary of Provision	<u>Additional Revenues</u>	
		1995-96	1996-97
Item #24, p. 339	Criminal Background Checks Establish statutory requirements for background checks and licensing certain providers and authorize the Department, or if applicable a child welfare agency or county department, to charge a reasonable fee for any required background investigations of applicants, applicants' employees and prospective employees, and adult residents of foster or treatment foster homes. Background investigations would be required for: (a) certain day care centers; (b) adult family homes; (c) CCIs, group homes and foster and treatment foster care homes; (d) CBRFs; and (e) shelter care providers.	Unknown	Unknown
Item #56, p. 355	Certification of Treatment Facilities Change the current provision which authorizes H&SS to determine if an outpatient facility that provides treatment to persons with AODA, mental health, or developmental disabilities meets certain standards to, instead, authorize inpatient and outpatient treatment facilities to apply to H&SS for certification to receive reimbursements. Current law specifies that H&SS charge a fee for that determination. This proposal would modify the provision to require an annual fee for certification.	Unknown	Unknown
Historical Society Item #3, p. 370	Historic Sites Admission Fees Repeal the requirement that the Board of Curators of the Historical Society charge specific fees, set by statute, for admission to the Society's historic sites, beginning in 1995. In addition, repeal the provision which prohibits the Board from collecting admission fees for school groups. Consequently, the Board would have the authority to set and alter fees. Historical Society staff have indicated that if the above provisions are repealed, the Board will maintain admission fees at the 1994 visitor season levels which were higher than the statutory fee schedule.	\$445,000 PR	\$445,000 PR

FEES -- INCREASES			
Agency	Summary of Provision	<u>Additional Revenues</u>	
		1995-96	1996-97
Industry, Labor and Human Relations Item #11, p. 376	Worker's Compensation Self-Insured Employers Program Administrative rules to replace a flat fee generating \$20,500 with a variable fee to cover approximately \$112,000 in administrative costs. Costs borne by all workers compensation insurance companies should see a similar decrease.	\$0	\$0
Item #21, p. 379	Fuel Testing Fees Authorize DILHR to establish a fee schedule for performing certain petroleum product testing services that are requested by other agencies and the public but are not required under the petroleum inspection program.	\$25,000 PR	\$25,000 PR
Item #30, p. 381	Migrant Camp Fees Delete the statutory cap on migrant camp fees. DILHR could increase these fees by administrative rule.	Unknown	Unknown
Information Technology Investment Fund Item #1, p. 394	Information Technology Investment Fund Vendor Fees Require any person providing materials, supplies, equipment or contractual services to the state having an aggregate value of over \$500 to pay an annual fee, determined by DOA. Also, allow DOA to charge a subscription service fee for information concerning state procurement opportunities. Revenues from these fees to be deposited in the Fund. The bill specifies that DOA shall attempt to ensure that gross revenues from these two fees total \$7 million per year.	\$7,000,000 SEG	\$7,000,000 SEG
Insurance Item #7, p. 400	Listing Fees for Company Appointments Increase the maximum insurance agent listings (appointments) fee from \$5 to \$8 for resident agents and from \$15 to \$24 for non-resident agents, and extend these fees to apply to renewals of appointments. The actual amount of these fees are set by OCI by rule and the fees are billed by OCI to insurers on an annual basis. It is OCI's intent to set the fees at the new increased maximum level.	\$1,418,600 PR	\$1,418,600 PR

FEES -- INCREASES			
Agency	Summary of Provision	<u>Additional Revenues</u>	
		1995-96	1996-97
Item #8, p. 401	Licensing Renewal Fees Increase insurance agents licensure renewal fees. Through administrative rules which establish the fees, it is anticipated that OCI will increase the biennial amount paid by resident agents from \$10 to \$15 and the biennial fee paid by non-resident agents from \$30 to \$37.	\$300,000 PR	\$0
Item #9, p. 401	Duplicate License Fee Establish a \$5 fee for issuance of duplicate intermediary's license.	\$18,000 PR	\$18,000 PR
Item #10, p. 401	Miscellaneous Fee Increases Modify statutory fees charged by OCI to finance the agency's operations. (see Attachment 2)	\$234,900 PR	\$234,900 PR
Item #12, p. 403	Fees for Approval of Continuing Education Courses Establish the following fees for approvals of agent prelicensing and continuing education courses or programs: (1) an amount to be set by the Commissioner, not to exceed \$500, for approval of an organization to offer prelicensing or continuing education courses; (2) an amount to be set by the Commissioner, but not more than \$100 annually, for continuing approval beginning the year after the year in which initial approval is received; and (3) an amount to be set by the Commissioner, not to exceed \$25 per credit hour, for initial approval and/or subsequent modification of each course offered by a prelicensing or continuing education organization.	Unknown	Unknown
Item #17, p. 405	HIRSP Assessment Fees for Fraternal Provide that the insurance statutes governing the health insurance risk-sharing plan (HIRSP), including insurer assessments used to partially finance HIRSP, apply to fraternal insurers. By extending OCI's authority to assess insurers for HIRSP costs to fraternal, base level assessments to the industry would be spread among a larger number of insurers.	\$0	\$0

FEES -- INCREASES

Agency	Summary of Provision	<u>Additional Revenues</u>	
		1995-96	1996-97
Justice Item #2, p. 412	Legal Services Restitution and Cost Recovery Authorize courts to award DOJ the costs of investigation and prosecution (including attorney fees) in cases involving medical assistance fraud, unfair trade practices, antitrust and environmental pollution actions.	\$445,000 GPR	\$1,500,000 GPR
Natural Resources Item #31, p. 452	Environmental Education Fees Authorize DNR to charge teachers a fee for programs designed to help teachers incorporate environmental education into their courses.	Unknown	Unknown
Item #1, p. 454	State Park Vehicle Admission Fees Increase state park vehicle admission fees (see Attachment 3).	\$415,000 SEG	\$830,000 SEG
Item #1, p. 464	Hunting and Fishing License Fees Modify hunting and fishing license fees (see Attachment 4).	\$4,500,000 SEG	\$7,300,000 SEG
Item #2, p. 465	Disabled Person Fishing License Create a \$7 resident disabled person annual fishing license.	\$78,200 SEG	\$156,300 SEG
Item #5, p. 466	Bonus Deer Hunting Permits Create a \$3 nonrefundable processing fee for an application for a bonus deer hunting permit.	Unknown	Unknown
Item #8, p. 467	Licensing Automation and Handling Fees Allow DNR to create a handling fee to cover the costs associated with issuing licenses that are requested by mail, telephone or electronic means. Limit the fee to the actual amount of any credit card transaction fees, mailing costs and staffing necessary to provide the service.	Unknown	Unknown
Item #14, p. 469	Outdoor Skills Initiative Allow DNR to conduct educational hunting, fishing and trapping activities. Allow DNR to require participants to first attend an educational workshop and to collect fees, established by administrative rule, for these workshops.	Unknown	Unknown

FEES -- INCREASES			
Agency	Summary of Provision	<u>Additional Revenues</u>	
		1995-96	1996-97
Item #29, p. 472	Wild Ginseng Licenses Create separate wild ginseng harvester and dealer licenses for residents and nonresidents and establish three different classes for resident dealer licenses. Increase these license fees (see Attachment 5).	Unknown	Unknown
Item #1, p. 473	Boat Registration Fee Increases Increase boat registration fees (see Attachment 6). Boats are registered and fees are assessed once every two years.	\$1,591,500 SEG	\$1,591,500 SEG
Item #5, p. 475	Water Regulation and Wetlands Protection Fees Modify the water regulation (including dam regulation) fee structure from one based on the estimated project cost to one that would reflect DNR staff time in issuing the permit or approval (see Attachment 7). Create a fee of \$240 for DNR to determine whether structures placed in navigable waters, such as a pier, interfere with the rights of the public or other riparian owners. Create a \$25 fee for any person requesting a hearing on whether to issue a water regulation permit or other approval. Create a \$100 fee for determining whether a project complies with DNR water quality standards for wetlands. Create fees for wetland maps as follows: (a) \$5 for a paper copy; (b) \$10 for an aerial photograph; and (c) \$15 for a digital database covering one township. Convert current water regulation permit fees (estimated at \$32,000 annually) from GPR-Earned to program revenue.	-\$32,000 GPR 197,800 PR	-\$32,000 GPR 197,800 PR
Item #13, p. 485	Convert Hazardous Waste Management Funding Administrative rules to increase hazardous waste plan review and license fees.	\$62,800 PR	\$62,800 PR
Item #15, p. 485	Hazardous Waste Manifest Review Administrative rules to increase fees to fund contract for hazardous waste manifest review.	\$80,000 PR	\$80,000 PR

FEES -- INCREASES			
Agency	Summary of Provision	<u>Additional Revenues</u>	
		1995-96	1996-97
Item #30, p. 491	Septic Servicing License Fee Septic servicing license fee changed from a \$25 annual fee to \$50 two-year fee for licenses issued after June 30, 1997. Total fees collected should not change.	\$0	\$0
Personnel Commission Item #2, p. 498	Appeals and Complaints Filing Fee Establish a filing fee (estimated by the agency to be \$50 per case) to be paid by each person filing a complaint or appeal with the Commission, effective January 1, 1996.	\$12,500 GPR	\$25,000 GPR
Public Defender Item #3, p. 503	Modifications to the Public Defender Program Require the agency to develop a system to determine a defendant's ability to contribute to the cost of his or her defense and expand authority to review tax returns and other financial documents.	\$4,700,000 PR	\$6,500,000 PR
Public Service Commission Item #4, p. 550	Stray Voltage Program Fees Establish an "other service" fee, established at a reasonable amount, chargeable to electric utilities to recover the costs of developing standardized testing procedures for stray voltage, offering training courses for public utility workers and inspecting public utility stray voltage programs. Repeal the requirement that a fee, not to exceed \$100, must be charged to farmers for on-farm stray voltage investigations and instead provide that the PSC may assess a reasonable fee. Repeal the provision setting a \$500 maximum on the fee to be assessed electric cooperatives for such investigations in their service areas and instead provide that the fee to be assessed shall be reasonable.	Unknown	Unknown
Regulation and Licensing Item #2, p. 553	Health Care Provider Assessment Establish a \$300 health care provider assessment payable by any person licensed to practice medicine and surgery, podiatry and chiropractic at the time the licensee seeks the biennial renewal of his or her license.	\$7,903,200 GPR	\$692,700 GPR

FEES -- INCREASES			
Agency	Summary of Provision	<u>Additional Revenues</u>	
		1995-96	1996-97
Item #6, p. 555	Social Worker Training Certificate Fees Provide for the issuance of a social worker training certificate and establish a \$10 apprentice fee and a \$41 biennial renewal fee for the certificate.	Unknown	Unknown
Item #8, p. 557	Revised Initial and Renewal Licensing Fees Increase from \$34 to \$39 the initial credential fee which first time applicants subject to regulation by the agency must pay in order to become a licensed professional. Increase from \$36 to \$41 the non-variable component of the biennial license renewal fee for regulated professions and increase the variable portion of such fees based on the proportionate share of enforcement costs attributable to the regulated profession (see Attachment 8).	\$2,496,500 PR	\$1,212,500 PR
Item #13, p. 560	Phase-Out of Inactive Status Real Estate Licensees Eliminate the \$15 fee currently required when real estate licensees change from inactive to active status. Require instead that the inactive licensee pay the appropriate biennial renewal fee amount (if inactive for less than 5 years) or the appropriate initial credential and required examination fees (if inactive for more than 5 years).	Unknown	Unknown

FEES -- INCREASES

Agency	Summary of Provision	<u>Additional Revenues</u>	
		1995-96	1996-97
Item #15, p. 562	Miscellaneous Fee Revisions Make several miscellaneous fee changes, effective July 1, 1996, except as indicated: (a) delete the current \$50 reciprocal credential fee charged for persons practicing in Wisconsin who are also licensed in other jurisdictions and establish that the fee be the same as the biennial renewal fee charged for the profession [in some cases, the renewal fee rate would be higher than the current \$50 reciprocal fee, in other cases, it would be lower]; (b) establish a single \$25 late fee rather than the two-tiered \$5 or \$25 late fee depending on whether the renewal is more or less than 30 days late; (c) increase the credential replacement fee from \$5 to \$10; and (d) on the effective date of the bill authorize R&L to establish a credit card service fee to cover the costs associated with allowing the use of a credit card to pay required credentialing fees.	Unknown	Unknown
Revenue Item #3, p. 565	Business Tax Registration Authorize the Department of Revenue to establish by rule the terms and annual fees for certain business permits and fees, which are currently set statutorily.	Unknown	Unknown
Item #7, p. 567	Delinquent Tax Collection Program Increase the delinquent tax administrative fee from the greater of \$25 or 4.5% of the delinquent balance due to the greater of \$35 or 6.5%, effective December 31, 1995. Impose an additional fee equal to the greater of \$10 or 2% on delinquent balances on December 31, 1995.	\$2,442,700 PR	\$4,077,600 PR
Item #18, p. 571	Investment and Local Impact Fund Administration Impose an annual assessment on all mining operations that had gross proceeds based on the company's share of total gross proceeds to fund the Investment and Local Impact Fund Board's administrative expenses.	\$36,200 PR	\$41,400 PR

FEES -- INCREASES			
Agency	Summary of Provision	<u>Additional Revenues</u>	
		1995-96	1996-97
Secretary of State Item #8, p. 583	Uniform Commercial Code Expedited Services Impose a \$25 service fee for requests for expedited searches for information from Uniform Commercial Code filings, effective July 1, 1996.	\$46,300 GPR 13,700 PR	\$92,800 GPR 13,900 PR
Item #11, p. 584	Limited Liability Company Annual Reports, Dissolutions and Revocations Impose a \$25 filing fee for domestic limited liability company annual reports and \$50 for foreign LLCs. Applications for reinstatement after administrative dissolution and certificates of reinstatement would be \$10. These fees would be effective January 1, 1996.	\$28,300 GPR	\$56,600 GPR
State Treasurer Item #7, p. 604	LGIP Administrative Expense Deduction Provide that the statutory maximum that the Treasurer may deduct from interest earnings quarterly for the Office's cost of administering the local government investment pool (LGIP) be increased from 0.25% to 0.50%. These amounts are deducted from the gross amount of income earnings to be credited to local governments' deposits in the LGIP. The additional amounts deducted will depend on the Office's administrative costs for this activity.	Unknown	Unknown
Supreme Court Item #7, p. 606	Transfer Circuit Court Automation Functions to DOA Eliminate the December 31, 1995, sunset date on court automation fees. These revenues would be transferred to DOA's Bureau of Judicial Information Systems.	\$2,565,100 PR	\$5,130,100 PR
University of Wisconsin System Items #1, 9, 14, 16 p. 612-617	General Tuition Increase Increase tuition to reflect cost increases related to standard budget adjustments, utilities and building depreciation and to offset GPR budget reductions. The impact of salary and fringe benefit increases for UW staff is not reflected in these figures because the specifics of the state compensation plan are not known at this time; however, each 1% increase in UW compensation would result in an 0.8% increase in UW tuition.	\$10,820,000 PR	\$16,569,000 PR

FEES -- INCREASES

Agency	Summary of Provision	<u>Additional Revenues</u>	
		1995-96	1996-97
Item #4, p. 613	<p>Budget Reductions: UW-Extension</p> <p>Reduce the budget for UW-Extension by \$2.6 million GPR in 1995-96 and \$5.1 million in 1996-97. The Executive Budget Book indicates that base funding levels for Cooperative Extension and the Wisconsin Geological and Natural History Survey would not be subject to reductions. To the extent that reductions will occur in Continuing Education programs, course fees may be increased to recover the lost revenue. No estimate of the amount of these increases is currently available.</p>	Unknown	Unknown
Item #10a, p. 614	<p>Special Fee Increases - Non UW-Madison Students</p> <p>Increase tuition by 1% in 1995-96 and an additional 1% in 1996-97 for all UW students except those attending UW-Madison to supplement funds provided in the general computer access program to increase the number of labs, lab hours, and computers and supply support services for these labs. On average, the special fee per student would be \$21 in 1995-96 and \$42 in 1996-97.</p>	\$1,961,000 PR	\$4,041,500 PR
Item #10b, p. 615	<p>Special Fee Increases - UW-Madison Students</p> <p>Increase tuition for all UW-Madison students by an average of \$10 in 1995-96 and an additional \$5 in 1996-97. Tuition was increased for these students by 1% in 1993-94 and an additional 1.5% in 1994-95 as a special fee to provide additional services in instructional technology, student advising and undergraduate education. The 2.5% special fee will continue in the 1995-97 biennium. Because the surcharge will be applied to a higher tuition base, the amount raised will increase accordingly.</p>	\$320,800 PR	\$441,700 PR

FEES -- INCREASES			
Agency	Summary of Provision	<u>Additional Revenues</u>	
		1995-96	1996-97
Veterans Affairs Item #16, p. 634	Burial Fees at Southeastern Wisconsin State Veterans Cemetery Create fees to be determined by the DVA (the agency expects the fees to range from \$300 to \$450 in 1995-97), for burial at the new state veterans cemetery (operations to begin June 1, 1996). [While it is clear that the Governor's intent is to allow DVA to charge fees to cover part of the costs of operation, the bill does not actually contain language to provide for the charging of fees.]	\$25,500 PR	\$360,000 PR
TOTALS		\$17,149,400 GPR 29,340,100 PR 13,612,700 SEG	\$24,549,700 GPR 43,004,300 PR 16,905,800 SEG

FEES -- DECREASES			
Agency	Summary of Provision	<u>Change to Revenues</u>	
		1995-96	1996-97
Agriculture, Trade and Consumer Protection Item #21, p. 68	Animal Health Statutory Changes Delete the current \$6 annual fee for registration of livestock medications and remedies.	-\$3,500 PR	-\$3,500 PR
Item #35, p. 72	Dairy Trade Regulations Fees Replace the current fee charged dairy processors and manufacturers based on butterfat content with a fee of 1 cent per \$1,000 of dairy products sold.	-\$89,500 PR	-\$89,500 PR
Item #36, p. 73	Unlicensed Operator Surcharges Replace the current \$100 surcharge amounts assessed retail food establishments, milk distributors and bulk milk tank operator who operate without a license with the lesser of \$100 or twice the annual license fee.	Minimal (PR)	Minimal (PR)
Circuit Courts Item #3, p. 90	Court Transcription After June 30, 1995, allow only court reporters who personally own computer-aided transcription equipment to collect court transcript fees of approximately \$1.50 per page. Further, effective June 30, 1997, eliminate these fees for all court reporters.	Unknown	Unknown
Cost Containment Commission Item #1, p. 132	Repeal of the Cost Containment Commission and Capital Expenditure Review Eliminate the Cost Containment Commission and repeal the capital expenditure review program for hospitals, ambulatory surgery centers and home health agencies. This elimination would also delete the fees charged by the Commission for capital expenditure reviews.	-\$400,000 PR	-\$400,000 PR
Insurance Item #11, p. 402	Fee for Substituted Service of Process Increase the fee for substituted service of process from \$5 to \$10 but reduce use of fee by requiring that each insurer maintain, in the state, a registered agent for service of process. Provide that only if an insurer fails to maintain an agent for service of process, or if the agent cannot be found, a substituted service of process may be made on the Commissioner, in which case litigants would pay a fee of \$10.	-\$58,500 PR	-\$58,500 PR
Natural Resources Item #3, p. 466	Youth Small Game License Establish an \$8 reduced-fee resident small game license for youths aged 12 through 17.	\$0	-\$100,000 SEG

FEES -- DECREASES			
Agency	Summary of Provision	<u>Change to Revenues</u>	
		1995-96	1996-97
Item #6, p. 467	Nonresident Sports and Conservation Patron Licenses Create a \$225 sports license and a \$529 conservation patron license for nonresidents.	Unknown	Unknown
Public Defender Item #5, p. 505	Discovery Materials and General Court Documents Limit the current \$1.00 or \$1.25 per page charge for copies of general court documents and discovery materials provided at the request of the Public Defender to the actual cost of photocopying the material.	Unknown	Unknown
Regulation and Licensing Item #7, p. 556	Mortgage Banking Regulation Fees Reduce the initial registration fee for mortgage bankers, loan solicitors and loan originators from \$39 to \$34, effective July 1, 1996.	\$0	Unknown
Item #14, p. 561	Change to Biennial Fee for Charitable Organizations and Professional Fund-Raisers Delete the \$50 annual registration fee for professional fund-raisers and professional fund-raising counsels and establish a new biennial renewal fee of \$41, effective September 1, 1996.	Unknown	Unknown
University of Wisconsin System Item #18d, p. 617	Student Athletic Fee The \$20 segregated student fee for UW-Madison Intercollegiate Athletics is expected to be discontinued at the end of the 1994-95 academic year by the Board of Regents. Under AB 150, the appropriation amount would be set to zero; however, the bill does not eliminate the appropriation language associated with the student fee.	-\$796,100 PR	-\$796,100 PR
TOTALS		-\$1,347,600 PR	-\$1,347,600 PR -100,000 SEG

Table 2

Transportation Fee Changes

FEE INCREASES			
Agency	Summary of Provision	Additional Revenues	
		1995-96	1996-97
Transportation	Oil Company Franchise Fee Impose an oil company franchise fee at a rate of 4.85% of the average weighted price of motor vehicle fuel on all motor vehicle fuel received by a supplier for sale in the state, for shipment to the state or for sale for shipment to the state, effective October 1, 1995.	\$113,500,000 SEG	\$156,800,000 SEG
	Fuel Trip Permits Authorize DOT to issue trip permits at a fee of at least \$15 in lieu of collecting motor fuel tax on fuel purchased outside the state and brought into the state in the tanks of trucks.	Unknown	Unknown
	Special License Plate Issuance Fee Increase the fee charged by DOT for issuance or reissuance of certain special license plates from \$10 or less to \$15, effective January 1, 1996.	Unknown	Unknown
	Reinstatement of a Disqualified Commercial Driver License Impose a \$50 fee for reinstatement of a previously disqualified authorization to operate a commercial motor vehicle. This fee would not apply to 24-hour, out-of-service disqualifications for certain alcohol-related offenses.	Unknown	Unknown
	Reinstatement of a Canceled Driver License or Endorsement Impose a \$50 fee for reinstatement of a previously canceled license or endorsement.	Unknown	Unknown
	Aircraft Registration Fees Replace the current annual registration fees for small aircraft with biennial registration fees equal to twice the current fees, effective November 1, 1996, as follows: (a) from \$30 to \$60 for aircraft under 2,000 pounds; (b) from \$39 to \$78 for aircraft from 2,000 pounds to 2,500 pounds; and (c) from \$50 to \$100 for aircraft from 2,500 pounds to 3,000 pounds.	Unknown	Unknown
TOTALS		\$113,500,000 SEG	\$156,800,000 SEG

ATTACHMENT 1

HEALTH AND SOCIAL SERVICES LICENSING PROVISIONS FOR FACILITIES

Facility	Current Fee	Governor's Recommendation
Day care center licensed to serve nine or more children	\$25 plus \$5 per child	\$25 plus \$10 per child
Adult family homes	None	\$100
Child welfare agency that is licensed to place children in foster homes and group homes	\$200	\$220
Residential care (child care institutions and group homes)	\$75 plus \$10 per child	\$180 plus \$24 per resident
Community-based residential facility (CBRF)*	\$75 plus \$10 per resident	\$180 plus \$24 per resident
Shelter care provider	None	\$180 plus \$24 per resident

*Current fee is annual; proposed fee is biennial.

Note: The current biennial licensing fee of \$50 for day care centers licensed to serve four to eight children would remain unchanged.

ATTACHMENT 2

INSURANCE MISCELLANEOUS STATUTORY FEE INCREASES

Fee	Current Law	AB 150
Filing fees prior to initial licensing:		
Domestic and nondomestic insurers	\$100	\$400
Rate service organizations	100	400
Motor clubs	100	400
Fees for issuing certificate of operating authority:		
Domestic and nondomestic insurers	100	400
Rate service organizations	100	400
Motor clubs	100	400
Annual continuation of certificate of operating authority:		
Domestic and nondomestic insurers	25	100
Motor clubs	25	100
Filing of annual statement:		
Domestic and nondomestic insurers	25	100
Rate service organizations	25	100
Motor clubs	25	100
Certification of authenticity, approval, or compliance of annual statements, examination reports, certificates of authority and articles and bylaws:		
First certification of a single document	None	10
Duplicate certification requested together with first	None	5

ATTACHMENT 3

NATURAL RESOURCES STATE PARK VEHICLE ADMISSION FEES

	Current <u>Fee</u>	Proposed <u>Fee</u>	<u>Change</u>	
			<u>Amount</u>	<u>Percent</u>
Resident				
Annual	\$15.00	\$18.00	\$3.00	20.0%
Additional Annual	7.50	9.00	1.50	20.0
Daily Auto	4.00	5.00	1.00	25.0
Daily Bus	8.00	10.00	2.00	25.0
Senior Annual	6.50	9.00	2.50	38.5
Senior Daily	2.00	3.00	1.00	50.0
Nonresident				
Annual	24.00	25.00	1.00	4.2
Additional Annual	12.00	12.50	0.50	4.2
Daily Auto	6.00	7.00	1.00	16.7
Daily Bus	12.00	14.00	2.00	16.7

ATTACHMENT 4

NATURAL RESOURCES HUNTING AND FISHING LICENSE FEES

	Current Fee	Proposed Fee	Change			Current Fee	Proposed Fee	Change	
			Amount	%				Amount	%
Resident Hunting					Hunting Stamps				
Conservation Patron	\$100.75	\$120.00	\$19.25	19.1%	Pheasant	\$7.25	\$7.00	-\$0.25	-3.4%
Sports License	38.00	45.00	7.00	18.4	Waterfowl	5.25	7.00	1.75	33.3
Deer	18.00	22.00	4.00	22.2	Wild Turkey	5.25	3.00	-2.25	-42.9
Archer	18.00	22.00	4.00	22.2					
Bear Harvest Permit	30.00	40.00	10.00	33.3	Resident Fishing				
Bear Pursuit (Hunting)	6.75	12.00	5.25	77.8	Annual	12.00	15.00	3.00	25.0
Small Game	12.00	14.00	2.00	16.7	Husband and Wife	20.00	25.00	5.00	25.0
Senior Small Game	5.00	8.00	3.00	60.0	Senior Annual	5.00	7.00	2.00	40.0
Wild Turkey	8.00	12.00	4.00	50.0	Youth Annual	5.00	7.00	2.00	40.0
Trapping	15.00	18.00	3.00	20.0					
					Nonresident Fishing				
Nonresident Hunting					Individual:				
Deer	120.00	130.00	10.00	8.3	Annual	28.00	30.00	2.00	7.1
Archer	120.00	130.00	10.00	8.3	Fifteen Day	18.00	23.00	5.00	27.8
Bear Harvest Permit	120.00	150.00	30.00	25.0	Four Day	13.00	15.00	2.00	15.4
Bear Pursuit (Hunting)	21.75	50.00	28.25	129.9	Family:				
Annual Small Game	70.00	75.00	5.00	7.1	Annual	48.00	55.00	7.00	14.6
Five Day Small Game	40.00	45.00	5.00	12.5	Fifteen Day	28.00	30.00	2.00	7.1
Wild Turkey	50.00	60.00	10.00	20.0					
Furbearing Animal	140.00	150.00	10.00	7.1	Other Fishing				
					Two Day Great Lakes	8.00	9.00	1.00	12.5
Other Hunting					Duplicate Fishing	5.00	7.00	2.00	40.0
Duplicate Patron or Sports:									
With Deer Tag	7.25	11.00	3.75	51.7	Fishing Stamps				
Without Deer Tag	5.00	8.00	3.00	60.0	Inland Waters Trout	7.25	7.00	-0.25	-3.4
Duplicate Deer	7.25	11.00	3.75	51.7	Great Lakes Trout & Salmon	7.25	7.00	-0.25	-3.4
Duplicate Archer	5.00	8.00	3.00	60.0					
Dupl. Archer & Deer Tag	7.25	11.00	3.75	51.7	Commercial Licenses				
Dupl. Bear Harvest Permit	13.00	20.00	7.00	53.8	Resident Great Lakes	750.00	950.00	200.00	26.7
Dupl. Hunting--All Others	5.00	7.00	2.00	40.0	Nonresident Great Lakes	5,600.00	7,100.00	1,500.00	26.8

ATTACHMENT 5

NATURAL RESOURCES WILD GINSENG LICENSES

	Current <u>Fee</u>	Proposed <u>Fee</u>	<u>Change</u>	
			<u>Amount</u>	<u>%</u>
Harvester:				
Resident	\$5	\$15	\$10	200%
Nonresident	5	30	25	500
Resident Dealer:				
Class A	100	100	0	0
Class B	100	500	400	400
Class C	100	1,000	900	900
Nonresident Dealer	100	1,000	900	900

ATTACHMENT 6

NATURAL RESOURCES BOAT REGISTRATION FEE INCREASES

<u>Boat Type</u>	Current	Proposed	<u>Change</u>	
	<u>Fee</u>	<u>Fee</u>	<u>Amount</u>	<u>Percent</u>
Nonfleet Boats				
Nonpowered Sailboat	\$6.50	\$10.00	\$3.50	53.8%
Motorboats under 16 feet	6.50	11.00	4.50	69.2
Motorboats 16 feet < 26 feet	8.50	16.00	7.50	88.2
Motorboats 26 feet < 40 feet	10.50	30.00	19.50	185.7
Motorboats 40 feet or more	12.50	50.00	37.50	300.0
Fleet Boats				
Fleet Fee	\$9.00	\$18.00	\$9.00	100.0%
Nonpowered Sailboat	3.25	5.00	1.75	53.8
Motorboats under 16 feet	3.25	5.50	2.25	69.2
Motorboats 16 feet < 26 feet	4.25	8.00	3.75	88.2
Motorboats 26 feet < 40 feet	5.25	15.00	9.75	185.7
Motorboats 40 feet or more	6.25	25.00	18.75	300.0

ATTACHMENT 7

NATURAL RESOURCES WATER REGULATION AND WETLANDS PROTECTION FEES

<u>Current Structure</u>		<u>Proposed Structure</u>	
<u>Project Cost</u>	<u>Fee</u>	<u>Workload</u>	<u>Fee</u>
\$0 to \$500	\$15	0 to 3 hours	\$30
\$500 to \$2,000	20		
\$2,000 to \$5,000	30	3 to 9 hours	100
\$5,000 to \$10,000	60		
More than \$10,000	75	More than 9 hours	300

ATTACHMENT 8

REGULATION AND LICENSING CURRENT AND PROPOSED LICENSE RENEWAL FEES

Credential Type	Renewal Fee			Credential Type	Renewal Fee		
	Current	Proposed	Change		Current	Proposed	Change
Accountant, Certified Public	\$44	\$47	\$3	Hearing Instrument Specialist	\$179	\$287	\$108
Accountant, Corp. or Partnership	36	41	5	Independent Clinical Social Worker	36	50	14
Acupuncturist	36	95	59	Independent Social Worker	36	41	5
Advanced Practice Nurse Prescriber	0	41	41	Land Surveyor	54	73	19
Advanced Practice Social Worker	36	47	11	Landscape Architect	36	41	5
Aesthetician	54	70	16	Loan Originator	155	94	-61
Aesthetics Establishment	111	116	5	Loan Solicitor	210	105	-105
Aesthetics Instructor	85	117	32	Manicuring Establishment	36	41	5
Aesthetics School	36	74	38	Manicuring Instructor	90	138	48
Aesthetics Specialty School	36	41	5	Manicuring School	102	85	-17
Animal Technician	42	42	0	Manicuring Specialty School	36	41	5
Appraiser, Real Estate, General	58	82	24	Manicurist	42	52	10
Appraiser, Real Estate, Residential	49	82	33	Marriage and Family Therapist	36	63	27
Appraiser, Real Estate, Licensed	57	49	-8	Mortgage Banker	330	486	156
Architect	40	46	6	Nurse, Licensed Practical	40	49	9
Architectural or Engineering Corp.	36	41	5	Nurse, Registered	40	46	6
Auction Company	37	41	4	Nurse-Midwife	36	41	5
Auctioneers	37	41	4	Nursing Home Administrator	63	114	51
Audiologist	59	41	-18	Occupational Therapist	37	42	5
Barber or Cosmetologist	42	48	6	Occupational Therapy Assistant	36	41	5
Barbering or Cosmetology Establish.	36	41	5	Optometrist	66	69	3
Barbering or Cosmetology Instructor	101	83	-18	Pharmacist	78	76	-2
Barbering or Cosmetology Manager	40	52	12	Pharmacy	36	41	5
Barbering or Cosmetology School	100	78	-22	Physical Therapist	40	45	5
Cemetery Authority	271	372	101	Physician	111	102	-9
Cemetery Preneed Seller	44	59	15	Physician's Assistant	36	48	12
Cemetery Salesperson	42	65	23	Podiatrist	79	187	108
Certified Dietitian	36	41	5	Private Detective	120	212	92
Chiropractor	106	151	45	Private Detective Agency	36	41	5
Dental Hygienist	36	41	5	Private Practice School Psychologist	36	65	29
Dentist	67	96	29	Professional Counselor	36	53	17
Designer of Engineering Systems	36	41	5	Professional Geologist	36	41	5
Drug Distributor	36	41	5	Psychologist	82	124	42
Drug Manufacturer	36	41	5	Real Estate Broker	74	106	32
Electrologist	50	56	6	Real Estate Corporation	46	72	26
Electrology Establishment	36	41	5	Real Estate Partnership	46	69	19
Electrology Instructor	107	73	-34	Real Estate Salesperson	55	70	15
Electrology School	107	63	-44	Respiratory Care Practitioner	38	42	4
Electrology Specialty School	36	41	5	Social Worker	36	43	7
Engineer, Professional	36	43	7	Speech-Language Pathologist	41	46	5
Funeral Director	80	94	14	Time Share Salesperson	36	102	66
Funeral Establishment	36	41	5	Veterinarian	67	80	13