

Legislative Fiscal Bureau

One East Main, Suite 301 • Madison, WI 53703 • (608) 266-3847 • Fax: (608) 267-6873 Email: fiscal.bureau@legis.wisconsin.gov • Website: http://legis.wisconsin.gov/lfb

February 18, 2022

TO: Senator Devin LeMahieu

Room 211 South, State Capitol

FROM: Sean Moran, Program Supervisor

SUBJECT: Tax Law Changes Since 2011

At your request, this memorandum provides information regarding tax law changes that have been adopted since January, 2011, through 2021 Act 139. The Attachment provides a table that shows the estimated fiscal effects in fiscal years 2011-12 through 2022-23 of changes to general fund taxes, the economic development surcharge, and property taxes.

With limited exceptions, the amounts shown in the table are the fiscal estimates that were prepared at the time the applicable legislation was passed. These amounts generally have not been adjusted to reflect actual collection data or economic growth that has occurred since the time of enactment of the applicable legislation. The table only includes provisions that would directly increase or decrease a taxpayer's tax liability. It does not include: (a) tax enforcement provisions; (b) income tax withholding table changes; (c) estimated expenditures related to the 2018 sales tax rebate; (d) the impact on general fund tax collections of the changes to state and local government employee compensation included in 2011 Act 10; (e) increased sales tax revenues resulting from the 2018 Supreme Court case, *South Dakota v. Wayfair, Inc.*, including estimated revenue from the 2019 Act 9 requirement that marketplace providers collect and remit sales tax on behalf of marketplace sellers; (f) reduced vapor products tax revenue as a result of the Supreme Court case, *Bartlett v. Evers*; and (g) reduced sales tax revenues resulting from the repeal of sales tax imposition on internet access services to reflect federal preemption of state taxing authority beginning July 1, 2020. The table also does not include refundable credits or provisions that have a minimal fiscal effect.

As shown in the table, tax law changes adopted since January, 2011, are estimated to have reduced tax liability that would otherwise be owed by taxpayers in 2022-23 by \$4,121.88 million, comprised of: (a) \$2,551.02 million in income and franchise taxes and economic development surcharges; (b) \$28.48 million in other general fund taxes; and (c) \$1,542.38 million in property taxes.

For the 12-year period beginning in 2011-12 through 2022-23, the table shows that tax law changes adopted since January, 2011, are estimated to have reduced cumulative taxes that would otherwise have been, and would be, owed by taxpayers by \$21,927.85 million, comprised of: (a) \$13,094.96 million in income and franchise taxes and economic development surcharges; (b) \$184.17 million in other general fund taxes; and (c) \$8,648.72 million in property taxes. For property taxes, general school aid increases in years where revenue limits were also increased are excluded from the attached table. If a different beginning year or ending year had been selected for this analysis, the cumulative tax reduction shown in the table would be different.

The fiscal effects of several provisions will change over time due to delayed effective dates and phase-ins. The estimated revenue increase from limiting the state historic rehabilitation credit under 2017 Act 59 will increase to \$46.5 million by 2025-26. However, the estimated revenue reduction under 2017 Act 280, which increased the annual limit for the state historic rehabilitation credit that was enacted under Act 59, is estimated to reduce revenues by \$29.4 million annually, beginning in 2023-24. The Internal Revenue Code (IRC) update under 2017 Act 231 is estimated to change from a revenue reduction of \$23.8 million in 2018-19 to a revenue increase of \$71.0 million in 2025-26 and \$63.6 million beginning in 2026-27. The low-income housing credit under 2017 Act 176 is estimated to phase in over a seven-year period and reduce revenues by \$42.0 million beginning in 2025-26. The exemption from the state ad valorem tax on telephone companies for certain equipment used to provide broadband service to rural areas under 2019 Act 128 is estimated to phase in over a five-year period to reduce revenues by \$18.0 million beginning in 2025-26. The income and franchise tax exclusion provided for gains attributable to investments in Wisconsin-based opportunity zones under 2019 Act 136 is estimated to reduce revenues by \$4.5 million annually, beginning in 2023-24. The fiscal effect of the IRC update under 2019 Act 185 is estimated to increase from a revenue reduction of \$0.3 million in 2022-23 to a reduction of \$6.0 million beginning in 2026-27. Under 2021 Act 1, the exemption for economic support programs is estimated to reduce revenue by \$260.0 million in 2020-21 before declining to a minimal amount in 2024-25. The revenue reduction of the IRC update under Act 1 decreases from \$29.5 million in 2021-22 to \$8.4 million in 2023-24, before gradually increasing to \$12.6 million in 2027-28.

I hope this information is helpful. Please contact me if you have additional questions.

SM/lb Attachment

ATTACHMENT

General Fund Tax, Economic Development Surcharge, and Property Tax Changes Enacted Since January, 2011 (Millions)

														12-Year
	Legislation	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	Total
Income and Franchise Taxes					·									
Health Savings Accounts	2011 Act 1	-\$21.20	-\$28.00	-\$28.00	-\$28.00	-\$28.00	-\$28.00	-\$28.00	-\$28.00	-\$28.00	-\$28.00	-\$28.00	-\$28.00	-\$329.20
Relocated Business Credit/Deduction	2011 Act 3	-0.50	-0.50	-0.50	-0.50	-0.50	-0.50	-0.50	-0.50	-0.50	-0.50	-0.50	-0.50	-6.00
Economic Development Zone Increase	2011 Act 4	0.00	0.00	0.00	-6.25	-6.25	-6.25	-6.25	0.00	0.00	0.00	0.00	0.00	-25.00
Deduction for New Hires	2011 Act 5	-2.70	-2.70	-2.70	-2.70	-2.70	-2.70	-2.70	-2.70	-2.70	-2.70	-2.70	-2.70	-32.40
Extend Dairy/Livestock Credit	2011 Act 15	0.00	-1.58	-1.58	-1.58	-1.58	-1.58	-1.58	-1.58	-1.58	-1.58	-1.58	-1.58	-17.38
Manufacturing and Agriculture Credit (MAC)	2011 Act 32	0.00	-15.80	-81.80	-152.40	-228.30	-267.00	-299.80	-334.40	-324.10	-361.10	-391.20	-409.50	-2,865.40
Combined ReportingPre-2009 Loss Sharing	2011 Act 32	-9.20	-37.20	-40.00	-40.00	-40.00	-40.00	-40.00	-40.00	-40.00	-40.00	-40.00	-40.00	-446.40
Capital Gains Deferral for WI Investments	2011 Act 32	-16.10	-20.20	-20.20	-20.20	-20.20	-20.20	-20.20	-20.20	-20.20	-20.20	-20.20	-20.20	-238.30
Capital Gains Exclusion for WI Investments	2011 Act 32	0.00	0.00	0.00	0.00	0.00	-6.00	-22.80	-56.60	-73.40	-79.40	-79.40	-79.40	-397.00
IRC Update	2011 Act 32	0.23	-0.35	-0.35	-0.35	-0.35	-0.35	-0.35	-0.35	-0.35	-0.35	-0.35	-0.35	-3.62
Beloit Development Opportunity Zone	2011 Act 37	0.00	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00	-11.00
Health Insurance for Independent Children	2011 Act 49	-2.70	-1.80	-1.80	-1.80	-1.80	-1.80	-1.80	-1.80	-1.80	-1.80	-1.80	-1.80	-22.50
Credit for Hiring Disabled Veterans	2011 Act 212	-0.30	-1.30	-2.00	-2.40	-2.40	-2.40	-2.40	-2.40	-2.40	-2.40	-2.40	-2.40	-25.20
Income Tax Rate Cut	2013 Act 20	0.00	0.00	-327.80	-320.10	-320.10	-320.10	-320.10	-320.10	-320.10	-320.10	-320.10	-320.10	-3,208.70
IRC Update	2013 Act 20	0.00	0.00	15.50	18.20	18.20	18.20	18.20	18.20	18.20	18.20	18.20	18.20	179.30
Private School Tuition Deduction	2013 Act 20	0.00	0.00	0.00	-30.00	-30.00	-30.00	-30.00	-30.00	-30.00	-30.00	-30.00	-30.00	-270.00
Increase Economic Development Credit	2013 Act 20	0.00	0.00	-3.70	-9.00	-6.88	-0.56	-0.56	-0.56	-0.56	-0.56	-0.56	-0.56	-23.50
Sunset Dairy and Livestock Investment Credit	2013 Act 20	0.00	0.00	2.40	9.80	9.80	9.80	9.80	9.80	9.80	9.80	9.80	9.80	90.60
Extend Research Credits to Non-Corporate Filers	2013 Act 20	0.00	0.00	-1.90	-7.50	-7.50	-7.50	-7.50	-7.50	-7.50	-7.50	-7.50	-7.50	-69.40
Net Operating Losses	2013 Act 20	0.00	0.00	-1.70	-6.80	-6.80	-6.80	-6.80	-6.80	-6.80	-6.80	-6.80	-6.80	-62.90
Delete Cap on Angel Credit	2013 Act 20	0.00	0.00	0.00	-5.00	-5.00	-5.00	-5.00	-5.00	-5.00	-5.00	-5.00	-5.00	-45.00
Depreciation, Depletion, Section 179 Expensing	2013 Act 20	0.00	0.00	-1.20	-3.80	-3.80	-3.80	-3.80	-3.80	-3.80	-3.80	-3.80	-3.80	-35.40
Phase-out Medical Records Credit	2013 Act 20	0.00	0.00	0.00	5.00	7.50	10.00	10.00	10.00	10.00	10.00	10.00	10.00	82.50
Sunset Relocated Business Credit/Exclusion	2013 Act 20	0.00	0.00	1.50	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	21.30
Increase Historic Rehabilitation Credit	2013 Act 20	0.00	0.00	-1.70	-1.70	-1.70	-1.70	-1.70	-1.70	-1.70	-1.70	-1.70	-1.70	-17.00
Small Business Stock	2013 Act 20	0.00	0.00	-0.80	-2.30	-2.30	-2.30	-2.30	-2.30	-2.30	-2.30	-2.30	-2.30	-21.50
Sunset Super Research and Development Credit	2013 Act 20	0.00	0.00	0.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	18.50
Index Tuition Deduction	2013 Act 20	0.00	0.00	-0.67	-1.53	-1.53	-1.53	-1.53	-1.53	-1.53	-1.53	-1.53	-1.53	-14.44
Tax Reform Interaction Effects	2013 Act 20	0.00	0.00	-0.30	-1.20	-1.20	-1.20	-1.20	-1.20	-1.20	-1.20	-1.20	-1.20	-11.10
Farm Loss Limits	2013 Act 20	0.00	0.00	-0.20	-0.70	-0.70	-0.70	-0.70	-0.70	-0.70	-0.70	-0.70	-0.70	-6.50
Sunset Water Consumption Credit	2013 Act 20	0.00	0.00	0.10	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	2.80
Difference in Basis of Assets	2013 Act 20	0.00	0.00	0.00	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	1.80
Sunset Biodiesel Fuel Pump Credit	2013 Act 20	0.00	0.00	0.00	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.90
End Econ. Dev. Surcharge on Individuals, Partnerships, & Farms	2013 Act 20	0.00	0.00	-8.00	-8.00	-8.00	-8.00	-8.00	-8.00	-8.00	-8.00	-8.00	-8.00	-80.00
Automatic Income Tax Rate Reduction	2013 Act 20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-77.30	-77.30	-77.30	-231.90
Historic Rehabilitation Credit Expansion	2013 Act 62	0.00	0.00	-1.00	-3.80	-3.80	-3.80	-3.80	-3.80	-3.80	-3.80	-3.80	-3.80	-35.20
Reduce Bottom Income Tax Rate	2013 Act 145	0.00	0.00	-2.10	-96.50	-96.50	-96.50	-96.50	-96.50	-96.50	-96.50	-96.50	-96.50	-870.60
Property Tax Rent Credit Offset From Lower Property Taxes	2013 Act 145	0.00	0.00	0.00	2.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64	23.76
Allow Research Credit Against Alternative Minimum Tax (AMT)	2013 Act 145	0.00	0.00	0.00	-0.50	-0.50	-0.50	-0.50	-0.50	-0.50	-0.50	-0.50	-0.50	-4.50
Allow Historic Rehab. Credit Against AMT	2013 Act 145	0.00	0.00	0.00	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00	-9.00
One-Time Extension of Relocated Business Exclusion/Credit	2013 Act 145	0.00	0.00	-0.11	-0.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-0.25
Index Edvest Deduction	2013 Act 227	0.00	0.00	0.00	-0.40	-0.40	-0.40	-0.40	-0.40	-0.40	-0.40	-0.40	-0.40	-3.60
Federalize AMT Exemption Amounts	2015 Act 55	0.00	0.00	0.00	0.00	0.00	-6.00	-25.40	-29.90	-29.90	-29.90	-29.90	-29.90	-180.90
Increase Standard Deduction for Married Filers	2015 Act 55	0.00	0.00	0.00	0.00	0.00	-20.90	-20.90	-20.90	-20.90	-20.90	-20.90	-20.90	-146.30
Deduction for Teachers' Expenses	2015 Act 55	0.00	0.00	0.00	0.00	-1.10	-1.10	-1.10	-1.10	-1.10	-1.10	-1.10	-1.10	-8.80
ABLE Accounts	2015 Act 55	0.00	0.00	0.00	0.00	-0.31	-0.70	-0.70	-0.70	-0.70	-0.70	-0.70	-0.70	-5.21
Edvest Modifications	2015 Act 55	0.00	0.00	0.00	0.00	-0.20	-0.90	-0.90	-0.90	-0.90	-0.90	-0.90	-0.90	-6.50

	<u>Legislation</u>	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	Total
Income and Franchise Taxes (continued)														
Historic Rehabilitation Credit for Green Bay Project	2015 Act 55	\$0.00	\$0.00	\$0.00	\$0.00	-\$0.50	-\$0.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$1.00
Repeal Economic Development Tax Credit	2015 Act 55	0.00	0.00	0.00	0.00	2.25	7.50	7.50	7.50	7.50	7.50	7.50	7.50	54.75
Decrease MAC in 2015	2015 Act 55	0.00	0.00	0.00	0.00	16.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16.80
Repeal Deduction for New Hires	2015 Act 55	0.00	0.00	0.00	0.00	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	21.60
Exclusion for Income from Disaster Repair	2015 Act 84	0.00	0.00	0.00	0.00	-0.10	-0.28	-0.28	-0.28	-0.28	-0.28	-0.28	-0.28	-2.06
Eliminate AMT	2017 Act 59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-1.75	-7.00	-7.00	-7.00	-7.00	-29.75
Calculation of Itemized Deduction Credit for Nonresidents	2017 Act 59	0.00	0.00	0.00	0.00	0.00	0.00	0.58	0.59	0.59	0.59	0.59	0.59	3.53
MAC/Other States Tax Credit Interaction	2017 Act 59	0.00	0.00	0.00	0.00	0.00	0.00	9.70	9.70	9.70	9.70	9.70	9.70	58.20
Limit Historic Rehabilitation Credit	2017 Act 59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.30	11.80	23.80	31.10	35.90	104.90
IRC Update	2017 Act 59	0.00	0.00	0.00	0.00	0.00	0.00	-0.60	-0.80	-0.80	-0.80	-0.80	-0.80	-4.60
Direct Contributions from IRAs	2017 Act 59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-4.80	-4.80	-4.80	-4.80	-4.80	-24.00
Other States' Tax Credit	2017 Act 59	0.00	0.00	0.00	0.00	0.00	0.00	11.30	9.00	9.00	9.00	9.00	9.00	56.30
Treatment of Net Operating Losses	2017 Act 59	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00	6.00
Apportionment for BroadcastersIncome/Franchise Tax	2017 Act 59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-3.20	-13.00	-13.00	-13.00	-13.00	-55.20
Apportionment for BroadcastersEcon. Dev. Surcharge	2017 Act 59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-0.12	-0.47	-0.47	-0.47	-0.47	-2.00
Low-Income Housing Credit	2017 Act 176	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-1.66	-8.18	-14.85	-22.59	-47.28
IRC Update	2017 Act 231	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-23.80	17.40	28.90	37.60	42.50	102.60
Increase Qualified New Business Venture Investment Limit	2017 Act 234	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-5.00	-7.70	-2.70	-2.00	-2.00	-19.40
Increase Historic Rehabilitation Credit Limit	2017 Act 280	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-3.50	-8.30	-10.60	-14.20	-19.00	-55.60
Accelerate and Make One-Time Automatic Tax Rate Reduction	2017 Act 368	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-77.30	77.30	77.30	77.30	154.60
Limit Deduction for Out-of-State Moving Expenses	2019 Act 7	0.00	0.00	0.00	$0.00 \\ 0.00$	0.00	0.00	0.00 0.00	$0.00 \\ 0.00$	0.50	0.50	0.50	0.50 -152.60	2.00
Reduce Second Income Tax Rate Exclusion for Certain WHEFA Bonds	2019 Act 9 2019 Act 9	$0.00 \\ 0.00$	$0.00 \\ 0.00$	$0.00 \\ 0.00$	0.00	0.00	0.00	0.00	0.00	-168.90 0.00	-152.60 -0.13	-152.60 -0.26	-0.39	-626.70 -0.78
Automatic Income Tax Rate Reductions	2019 Act 9 2019 Act 10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-0.13 -269.40	-0.26 -256.40	-0.39	-0.78 -782.20
Tax Reform Interactive Effect	2019 Act 10 2019 Acts 9 &		0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	4.00	4.00	4.00	14.00
Opportunity Zones Exclusion for Capital Gains	2019 Acts 9 & 2019 Act 136	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
IRC Update	2019 Act 185	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-4.50	-47.50	8.20	-0.30	-44.10
Self-Employed Medical Care Insurance Deduction	2019 Act 185 2021 Act 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-9.50	-9.50	-19.00
Exemption for Economic Support Grants	2021 Act 1 2021 Act 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-260.00	-178.70	-53.40	-492.10
IRC Update	2021 Act 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-12.90	-29.50	-9.70	-52.10
Pass-through Entity Filer Modification	2021 Act 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-0.58	-0.81	-0.86	-2.25
Reduce Rate in Third Income Tax Bracket	2021 Act 58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-1,019.20	-994.30	-2,013.50
Credit for Child/Dependent Care Expenses	2021 Act 58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-9.80	-9.80
Federal Active Duty Pay Exclusion	2021 Act 58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-20.20	-20.20	-40.40
AmeriCorps Award Exclusion	2021 Act 58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-0.14	-0.14	-0.28
SubtotalIncome and Franchise Taxes		-\$52.47	\$110.43	-\$511.11	-\$716.71	-\$768.31	-\$843.91	-\$890.43	-\$999.44	-\$1,228.00 -		-\$2,681.40 -	\$2.551.02 -	\$13,094.96
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														12-Year
	<u>Legislation</u>	<u>2011-12</u>	2012-13	2013-14	<u>2014-15</u>	2015-16	2016-17	<u>2017-18</u>	2018-19	<u>2019-20</u>	<u>2020-21</u>	2021-22	<u>2022-23</u>	<u>Total</u>
Other General Fund Taxes														
Sales Tax Exemption for Modular Homes	2011 Act 32	-\$0.20	-\$0.26	-\$0.26	-\$0.26	-\$0.26	-\$0.26	-\$0.26	-\$0.26	-\$0.26	-\$0.26	-\$0.26	-\$0.26	-\$3.06
Sales Tax Exemption for Direct Mail	2011 Act 32	0.00	0.00	-0.50	-0.50	-0.50	-0.50	-0.50	-0.50	-0.50	-0.50	-0.50	-0.50	-5.00
Sales Tax Exemption for Snow-Making Equipment	2011 Act 32	0.00	0.00	-0.15	-0.15	-0.15	-0.15	-0.15	-0.15	-0.15	-0.15	-0.15	-0.15	-1.50
Sales Tax on Lump Sum Contracts	2013 Act 20	0.00	0.00	-0.46	-0.58	-0.58	-0.58	-0.58	-0.58	-0.58	-0.58	-0.58	-0.58	-5.68
Sales Tax Exemptions for Printers	2013 Act 20	0.00	0.00	-1.00	-1.30	-1.30	-1.30	-1.30	-1.30	-1.30	-1.30	-1.30	-1.30	-12.70
Sales Tax Exemption for Manufacturing and Biotech Research	2013 Act 20	0.00	0.00	-0.90	-0.90	-0.90	-0.90	-0.90	-0.90	-0.90	-0.90	-0.90	-0.90	-9.00
Sunset HIRSP Assessment Credit	2013 Act 20	0.00	0.00	0.60	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	27.60
HIRSP Credit Extension	2013 Act 116	0.00	0.00	0.00	-1.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-1.25
Sales Tax Exemption for Aircraft Parts and Services	2013 Act 185	0.00	0.00	-0.24	-2.90	-2.90	-2.90	-2.90	-2.90	-2.90	-2.90	-2.90	-2.90	-26.34
Sales Tax Exemption for Fertilizer Blending Equipment	2013 Act 324	0.00	0.00	-0.38	-1.50	-1.50	-1.50	-1.50	-1.50	-1.50	-1.50	-1.50	-1.50	-13.88
Sales Tax Exemptions for Radio/TV Stations	2013 Act 346	0.00	0.00	0.00	-2.20	-2.20	-2.20	-2.20	-2.20	-2.20	-2.20	-2.20	-2.20	-19.80
Sales Tax Exemption for Deer	2015 Act 55	0.00	0.00	0.00	0.00	-0.07	-0.14	-0.14	-0.14	-0.14	-0.14	-0.14	-0.14	-1.05
Impose Hard Cider Tax on Pear Cider	2015 Act 55	0.00	0.00	0.00	0.00	-0.13	-0.25	-0.25	-0.25	-0.25	-0.25	-0.25	-0.25	-1.88
Sales Tax Exemption for Disaster Repair	2015 Act 84	0.00	0.00	0.00	0.00	-0.05	-0.11	-0.11	-0.11	-0.11	-0.11	-0.11	-0.11	-0.82

12-Year

	<u>Legislation</u>	<u>2011-12</u>	<u>2012-13</u>	2013-14	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	2020-21	2021-22	<u>2022-23</u>	12-Year <u>Total</u>
Other General Fund Taxes (continued)														
Sales Tax Exemption for Contractors' Purchases	2015 Act 126		\$0.00	\$0.00	\$0.00	-\$3.20	-\$6.40	-\$6.40	-\$6.40	-\$6.40	-\$6.40	-\$6.40	-\$6.40	-\$48.00
Sales Tax Exemption for Jukebox Music	2015 Act 251	0.00	0.00	0.00	0.00	-0.02	-0.23	-0.23	-0.23	-0.23	-0.23	-0.23	-0.23	-1.63
Sales Tax Exemption for Federal Excise Tax on Trucks	2015 Act 361	0.00	0.00	0.00	0.00	-0.23	-0.56	-0.56	-0.56	-0.56	-0.56	-0.56	-0.56	-4.15
Increase Occasional Sales Thresholds	2015 Act 364	0.00	0.00	0.00	0.00	-0.30	-0.59	-0.59	-0.59	-0.59	-0.59	-0.59	-0.59	-4.43
Sales Tax Exemption for Beekeepers	2017 Act 59	0.00	0.00	0.00	0.00	0.00	0.00	-0.04	-0.09	-0.09	-0.09	-0.09	-0.09	-0.49
Sales Tax Exemption for Fish Farms	2017 Act 59	0.00	0.00	0.00	0.00	0.00	0.00	-0.03	-0.07	-0.07	-0.07	-0.07	-0.07	-0.38
Sales Tax Exemption for Certain Construction Materials	2017 Act 59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-2.50	-2.50	-2.50	-2.50	-2.50	-12.50
Sales Tax on Motorcycles	2017 Act 59	0.00	0.00	0.00	0.00	0.00	0.00	-0.22	-0.22	-0.22	-0.22	-0.22	-0.22	-1.32
Sales Tax on Occasional Sales	2017 Act 59	0.00	0.00	0.00	0.00	0.00	0.00	-0.08	-0.16	-0.16	-0.16	-0.16	-0.16	-0.88
Sales Tax Exemption for Food Prepared Off-Site	2017 Act 59	0.00	0.00	0.00	0.00	0.00	0.00	-1.15	-1.20	-1.20	-1.20	-1.20	-1.20	-7.15
Sales Tax Exemption for Lump Sum Contracts	2017 Act 59	0.00	0.00	0.00	0.00	0.00	0.00	-1.25	-1.50	-1.50	-1.50	-1.50	-1.50	-8.75
Cigarette Discount	2017 Act 59	0.00	0.00	0.00	0.00	0.00	0.00	-0.30	-0.60	-0.60	-0.60	-0.60	-0.60	-3.30
Sales Tax Exemption for Veterans Organizations	2017 Act 190	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-0.60	-0.60	-0.60	-0.60	-0.60	-3.00
Sales Tax Exemption for Holding Co. Purchases from Charities	2017 Act 190 2017 Act 231	0.00	0.00	0.00	0.00	0.00	0.00	-0.10	-0.12	-0.12	-0.12	-0.12	-0.12	-0.70
August 2018 Sales Tax Holiday	2017 Act 251 2017 Act 367	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-0.12	0.00	0.12	0.00	0.00	-0.70 -14.00
Create Vapor Products Tax	2019 Act 9	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.30	3.20	3.20	3.20	11.90
Limit Transfer Fee Exception Between Related Entities	2019 Act 9	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.54	0.72	0.72	0.72	2.70
Rural Broadband Exemption for Telephone Companies	2019 Act 128	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-1.64	-8.35	-9.99
Sales Tax Exemption for Temporary Storage	2019 Act 181	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-0.08	-0.92	-0.92	-0.92	-2.84
Sales Tax Exemption for Sweetened Dried Fruit	2021 Act 58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.40	0.50	0.90
SubtotalOther General Fund Taxes		-\$0.20	-\$0.26	-\$3.29	-\$8.54	-\$11.29	-\$15.57	-\$18.74	-\$36.63	-\$19.87	-\$19.63	-\$21.67	-\$28.48	-\$184.17
	Legislation	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	12-Year Total
Property Taxes	<u>Degioiamon</u>	2011 12	2012 10	2010 11	2011.10	2010 10	2010 17	2017 10	2010 17	2017 20	2020 21			1000
Increase Lottery Tax Credit	2013 Act 20	\$0.00	\$0.00	-\$14.85	-\$14.85	-\$14.85	-\$14.85	-\$14.85	-\$14.85	-\$14.85	-\$14.85	-\$14.85	-\$14.85	-\$148.50
Increase General School Aids	2013 Act 46	0.00	0.00	-40.00	-60.00	-60.00	-60.00	-60.00	-60.00	-60.00	-60.00	-60.00	-60.00	-580.00
WTCS Property Tax Relief Aid	2013 Act 145	0.00	0.00	0.00	-406.00	-406.00	-406.00	-406.00	-406.00	-406.00	-406.00	-406.00	-406.00	-3,654.00
Increase General School Aids	2015 Act 55	0.00	0.00	0.00	0.00	0.00	-108.14	-108.14	-108.14	-108.14	-108.14	-108.14	-108.14	-756.98
Increase School Levy Tax Credit	2015 Act 55	0.00	0.00	0.00	0.00	0.00	-105.60	-105.60	-105.60	-105.60	-105.60	-105.60	-105.60	-739.20
Increase General School Aids	2017 Act 59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-72.75	-72.75	-72.75	-72.75	-72.75	-363.75
Increase Lottery Tax Credit	2017 Act 59	0.00	0.00	0.00	0.00	0.00	0.00	-8.00	-40.00	-40.00	-40.00	-40.00	-40.00	-208.00
Increase School Levy Tax Credit	2017 Act 59 2017 Act 59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-87.00	-87.00	-87.00	-87.00	-87.00	-435.00
Repeal Forestry Mill Tax	2017 Act 59 2017 Act 59	0.00	0.00	0.00	0.00	0.00	0.00	-89.26	-93.26	-98.57	-104.05	-111.12	-115.54	-433.00 -611.80
			0.00					0.00						
Expand Personal Property Tax Exemptions	2017 Act 59	0.00		0.00	0.00	0.00	0.00		-75.35	-74.73	-74.73	-74.73	-74.73	-374.27
Increase Lottery Tax Credit	2019 Act 9	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-31.70	-33.08	-33.08	-33.08	-130.94
Lottery Tax Credit Standard Budget Adjustment	2021 Act 58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.21	0.21	0.42
Increase General School Aids	2021 Act 58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-110.00	-298.00	-408.00
Delete Independent Charter School Aid Reduction	2021 Act 58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-82.80	-83.90	-166.70
Increase WTCS Property Tax Relief Aid	2021 Act 58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-29.00	-43.00	72.00
SubtotalProperty Taxes		\$0.00	\$0.00	-\$54.85	-\$480.85	-\$480.85	-\$694.59	-\$791.85	-\$1,062.95	-\$1,099.34 -	\$1,106.20	-\$1,334.86	-\$1,542.38	-\$8,648.72
Grand Total		-\$52.67 -	\$110.69	-\$569.25	-\$1,206.10	-\$1,260.45	-\$1,554.07	-\$1,701.02	-\$2,099.02	-\$2,347.21 -	\$2,867.56	-\$4,037.93	-\$4,121.88	-\$21,927.85