FAIR — AND — ADEQUATE

CONTROL PROPERTY TAXES

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CLOSE TAX LOOPHOLES

Catalog of Tax Reform Options for Wisconsin

Institute for Wisconsin's Future

April 2011

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Introduction

Two years ago, the Institute for Wisconsin's Future (IWF), together with the Wisconsin Council on Children and Families, published a *Catalog of Tax Reform Options for Wisconsin*. The state was in dire financial circumstances going into its 2009-2011 budget deliberations. The catalog offered alternatives for raising revenue to protect vital state and local public services threatened by the recession. Several of the options were subsequently enacted in 2009 and they, along with spending cuts and federal economic stimulus funds, enabled the state to make it through until 2011.[1]

As the state embarks on a new two-year budget cycle, IWF is publishing an updated version of the catalog because the state fiscal outlook remains troubled. Revenue options can and should be part of the solution.

A balanced approach to budget woes

In the midst of Wisconsin's economic and political turmoil, it is important to focus on what matters most to the people of our state on an everyday basis. These include such basics of community of life as:

- Getting to and from work and school
- Being protected from danger
- Making sure children are healthy and well-educated
- Knowing there is a safety net in crises
- Having access to parks, lakes and forests
- Taking for granted that the streets, bridges, power grids, water and sanitation systems are in working order.

What maintains individual, family and business stability is a broad network of public structures, systems that support the common good. It is the primary responsibility of state and local government to oversee and maintain these public structures. The overall planning for this takes place through the state budget process, which designates where funds should be invested and how dollars should be raised.

As the 2011-2013 state budget process gets underway, the Governor has released a proposal that lacks commitment to these community structures. Instead, it proposes enormous cuts that would affect every aspect of community life: public schools; the University of Wisconsin system; the technical colleges; all county services and all municipal services; justice and corrections; tax-relief for low-income working families; Medicaid; safety nets for seniors, children and people with disabilities; child care and elder care; energy renewal and pollution control; and more.

These spending cuts will cost thousands of jobs, downgrade community services and weaken an education system that has been already made lean by seventeen years of revenue limits.

The proposed budget does not propose a single mechanism for increasing revenue in order to lessen the extraordinary cuts. By relying on cuts and cuts alone, the Governor's budget is totally out of balance.

[1] Those enacted in some form included: closing loopholes in the corporate income tax by requiring combined corporate reporting; reducing the capital gains exemption; inserting a new top bracket in the individual income tax; joining the national sales tax modernization project.

A revenue problem, not a spending problem

Wisconsin is a frugal state when it comes to government. Taxes and fees, state and local government spending and the size of our civil service are all quite moderate compared to the rest of the country.

For example: total state and local spending on a per-person basis was 6% below the national average in 2008 (the most recent year with US Census Bureau data). As a percent of our income, total state and local spending ranked 26th highest among the 50 states, in the middle. The number of public workers per 1,000 residents was 8% below the national average, 9th lowest staffing in the nation. Truly, Wisconsin has a lean and moderate-cost civil government.[2]

Example: General fund state taxes fell 27% in the decade between 2000 (FY2000) and 2010, when adjusted for inflation. The $11 billion in 2000 translates through inflation into nearly $14 billion in equivalent money in 2010. But the 2010 GPR taxes were 'only' $12 billion.[3]

Example: Even property taxes didn't go up. Between 2000 and 2010, the net property tax on a median-valued home in Wisconsin, paying the state average mill rate, dropped 1%, adjusted for inflation, basically flat for the decade.[4]

One reason for this is the sequence of tax cuts starting in the late 1990s. Changes in the individual income tax alone yielded a cumulative total of over $13 billion in tax cuts between 1998 and 2009. The estimated impact in 2009—from individual income tax cuts of the previous decade—was more than $2 billion.[5] Cuts in other taxes have added to reduced revenue.

Governors from both parties bragged about their tax-cutting abilities:

> **"We cut taxes in the very first budget and haven't stopped since. We cut taxes 91 times totaling $16.7 billion".**
>
> *Governor Tommy G. Thompson: State of the State Address Jan 31, 2001*

> **"The budgets signed by Governor Doyle actually cut taxes by about $700 million over the next four years."**
>
> *Stephen Bablitch: Secretary, Wisconsin Department of Administration August 15, 2006*

> **"Over $2 billion in tax cuts are either funded in the budget or phased-in over the next four years."**
>
> *Governor Jim Doyle: Address to the State Senate on October 26, 2007*

During the 2009-2011 biennium, which we are now ending, schools and state and local governments were saved by the injection of over $3 billion in federal economic recovery assistance. This funding provided an economic buffer for municipal, county, education and transportation systems as well as safety net programs for the most vulnerable.

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[2] See: "Census Bureau releases 2008 tax and spending data: Wisconsin well below average on per-capita spending and taxes," Wisconsin Council on Children and Families, January 2011.

[3] *General Fund Tax Collections*, Wisconsin Legislative Fiscal Bureau, January 2011. Bureau of Labor Statistics inflation calculator.

[4] *Property Tax Level in Wisconsin*, Wisconsin Legislative Fiscal Bureau, January 2011. Bureau of Labor Statistics inflation calculator.

[5] *Wisconsin State Budget: General Fund Overview*, Wisconsin Legislative Fiscal Bureau, Feb. 26, 2009.

Why community investment should override cuts

Today, the federal recovery aid has ended. Recovery from the recession lags. The state is in a financial crunch.

The Governor responds with an unbalanced approach that relies on deep cuts and no significant sources of additional revenue. It is a harsh proposal that targets basic community institutions.

Deep spending cuts have dire consequences. School districts, municipalities and counties are already financially strapped. The deep cuts, together with the local property tax freezes also in the budget, would give local officials no option but severe cuts and big fee increases.

The Governor's cuts would put the burden of solving the budget crisis on Wisconsin's neediest households, those least able to pay. Pathways to personal advancement—including public schools, the University of Wisconsin system and the technical college system—would be shattered.

Commerce depends on reliable public structures. The airports, highways, and waterways are vital to move goods. Quality court systems are a tool for fair resolution of contract disputes. Safe streets and good schools attract good employees. High-quality amenities like laboratories and green space and the arts attract entrepreneurs of all kinds.

Wisconsin suffers from extended underinvestment in key systems. This is not a time to further cripple the very systems that attract and support thriving commerce.

Options for increasing revenue

What follows is a set of options for increasing revenue to Wisconsin's state and local governments. There are six categories:

- Sales tax
- Individual income tax
- Business tax
- Transportation tax
- Miscellaneous taxes
- Postponement of scheduled tax reductions

Enacting every single option listed would generate nearly $4 billion in yearly revenue, far more than needed for a balanced, responsible budget.

Enacting some of these options would balance the budget-making. A balanced approach to deficit reduction uses revenue increases along with strategic cuts.

Catalog Overview

The tables that follow detail a number of options for increasing revenue to Wisconsin's state and local governments. There are six categories: sales tax, individual income tax, business taxes, transportation taxes, miscellaneous taxes, and further postponement of already delayed tax reductions. The latter category includes exemptions, deductions and credits that were initially scheduled to go into effect in the 2009-11 biennium, but were delayed for two years in order to help balance the 2009-11 budget.

Each table includes four columns. The first column summarizes the possible tax law reform. The second column summarizes who would most directly be affected by the change.

The third column summarizes the "distributional effects" in terms of the standard distinction between *progressive* and *regressive*. A *progressive* tax is one that falls more heavily on higher-income than lower income households. A *regressive* tax has the opposite effect: lower-income families pay more of their income in taxes than higher-income families. For instance, the sales tax is generally regarded as regressive: low-income households spend more of their income on taxable goods and services than high-income persons. By contrast, the personal income tax is progressive: higher-income households pay a greater share of income in taxes than lower-income households. A tax that is neither progressive nor regressive is called a *proportional* or a *flat* tax.

The fourth column estimates the annual fiscal impact of the change. These estimates are based on the most recent available data, primarily from government sources, which generally do not reflect very recent changes in the economy. The estimated impact assumes full implementation of the tax reform, which in some cases might take more than one year.

Catalog of Tax Reform Options: Sales Tax

TAX REFORM OPTION	TAXPAYERS AFFECTED	DISTRIBUTIONAL EFFECTS	FISCAL EFFECT (ANNUAL)
Increase the state sales tax rate from 5.0% to 6.0%.	Households, state businesses and residents of other states. As of January 1, 2011, 31 states and D.C. had a sales tax rate higher than Wisconsin's, while 3 had the same 5% rate; 26 states and D.C. had a rate of 6% or more, including Illinois (6.25%), Iowa and Michigan (both 6.0%), and Minnesota (6.875%).	Mildly regressive	$870 million
Extend the sales tax to personal services. Beauty, barber, nail and other personal care; veterinary services for pets; health clubs; admissions to educational events and places; dues to business groups and fraternal organizations; auto club fees; funeral services, and caskets and burial vaults	Primarily Wisconsin households, though businesses would pay a share.	Regressive	$100 million
Extend the sales tax to services for property. Commissions to real estate brokers; property repair; interior design; janitorial services; disinfecting and exterminating; sewerage services	Property owners, including homeowners and persons or businesses owning residential rental, commercial and manufacturing property	Mildly regressive for residential property; mildly progressive for business property	$130 million
Extend the sales tax to business services. Computer services; management, scientific and technical consulting; scientific research and development; employment placement; public relations; credit rating and collection; investigation and security services	Businesses that contract for these kinds of services and households that purchase some of these services	Progressive	$300 million
Extend the sales tax to non-medical professional services. Legal; architectural, engineering, testing, laboratory and surveying services; accounting and tax preparation	Businesses that contract for these services and, to a lesser extent, households	Progressive	$267 million
Extend the sales tax to newspapers, periodicals and shoppers guides.	Households, but also businesses purchasing these publications	Mildly regressive	$18 million
Extend the sales tax to advertising.	Newspapers, magazines, shoppers guides and other publications; radio stations, television stations and other businesses that sell advertising; businesses and, to a limited extent, households that purchase advertising	Progressive	$64 million
Extend the sales tax to machinery and equipment used in manufacturing.	Manufacturers	Progressive	$190 million
Extend the sales tax to fuel and electricity used in manufacturing.	Manufacturers	Progressive	$87 million
Extend the sales tax to vehicles sold to common and contract carriers.	Commercial trucking and bus lines	Progressive	$26 million

Catalog of Tax Reform Options: Individual Income Tax

TAX REFORM OPTION	TAXPAYERS AFFECTED	DISTRIBUTIONAL EFFECTS	FISCAL EFFECT (ANNUAL)
Increase the top marginal tax rate from 7.75% to 9.0%. The state's 2009 -'11 budget added a fifth tax rate and bracket of 7.75%. In 2011, this rate applies when taxable income reaches $224,210 for single persons, $298,940 for married couples or $149,470 for married persons filing separately.	About 27,000 high-income taxpayers. Their taxes would increase 9.8% on average. The average increase would be $4,650, or about 0.7% of income. A portion of the tax increase would be offset by lower federal taxes due to the federal deduction for state income taxes. As of January 1, 2011, three states have a top rate higher than 9%.	Highly progressive	$125 million
Increase the 6.75% rate to 7.5% and the 7.75% rate to 9.0%. In 2011, the 6.75% rate applies when taxable income reaches $152,740 for single persons, $203,650 for married couples or $101,820 for married persons filing separately. The 7.75% rate applies when taxable income reaches $224,210 for single persons, $298,940 for married couples or $149,470 for married persons filing separately.	About 50,000 high-income taxpayers would see an average tax increase of 9.3%. The average increase would be $3,040, equal to about 0.7% of income. A portion of the tax increase would be offset by lower federal taxes due to the federal deduction for state income taxes.	Highly progressive	$150 million
Lower the threshold for the top marginal rate and increase the rate from 7.75% to 8.5%. In 2011, the 7.75% applies when taxable income reaches $224,210 for single persons, $298,940 for married couples or $149,470 for married persons filing separately. This proposal would lower these amounts to $187,500 for single persons, $250,000 for married couples and $125,000 for married persons filing separately, and increase the rate on taxable income above these amounts from 7.75% to 8.5%.	About 38,000 higher-income taxpayers whose income has reached the new thresholds at which the highest marginal tax rate applies. On average, taxes on these persons would increase 6.8%, or about 0.5% of income, and the average increase would be $2,650. A portion of the tax increase would be offset by lower federal taxes due to the federal deduction for state income taxes.	Highly progressive	$100 million
Tax 100% of capital gains; exempt gains from investment in Wisconsin assets; defer tax on gains reinvested in Wisconsin. Wisconsin now excludes 30% of capital gains on assets held more than one year, except the exclusion of 60% for certain farm-related assets. Under this option, 100% of gains would be taxed, as under federal law, with these exceptions: the 60% exclusion for farm-related assets would be retained; gains from investments in Wisconsin businesses would be exempt, as proposed in Gov. Walker's budget; and taxes would be deferred on gains reinvested in Wisconsin businesses, as proposed by the Governor	Investors in stocks, bonds, real estate and other assets, though owners of Wisconsin farms and businesses would see lower taxes because gains on those assets would be fully exempt. The exclusion for gains on Wisconsin businesses and the deferral for gains reinvested in Wisconsin may mean more in-state investment. The impact of the increase will primarily fall on high-income taxpayers: according to the US Internal Revenue Service, more than 85% of capital gains go to persons with income exceeding $100,000. A portion of the tax increase would be offset by lower federal taxes due to the federal deduction for state income taxes.	Highly progressive	$50 million

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Catalog of Tax Reform Options: Individual Income Tax continued

TAX REFORM OPTION	TAXPAYERS AFFECTED	DISTRIBUTIONAL EFFECTS	FISCAL EFFECT (ANNUAL)
Restore tax on up to 50% of social security. Up to 50% of social security benefits would be taxed if income was more than $25,000 for single persons and $32,000 for married couples. (This tax was eliminated beginning in 2008.)	Middle-income and upper-income persons receiving social security—primarily persons age 62 and older. A portion of the tax increase would be offset by lower federal taxes due to the federal deduction for state income taxes.	Moderately progressive	$150 million
Tax up to 85% of social security benefits, as does the federal government. Up to 85% of social security benefits would be taxed if income was more than $34,000 for single persons and $44,000 for married couples; up to 50% of benefits would be taxed when income exceeded $25,000 for single persons and $32,000 for married couples.	Middle-income and upper-income persons receiving social security—primarily persons age 62 and older. According to the IRS, nearly 70% of federally taxed social security benefits go to people with adjusted gross income of $50,000 or more. A portion of the tax increase would be offset by lower federal taxes due to the federal tax deduction for state income taxes.	Moderately progressive	$235 million
Eliminate the itemized deductions credit. The credit is allowed for medical expenses, mortgage interest on a primary residence in Wisconsin and charitable contributions, to the extent deductible for federal tax purposes. The credit equals 5% of these expenses in excess of the tax filer's standard deduction. Alternatives for tax relief for activities currently benefiting from the itemized deductions credit include: • Increasing the standard deduction so more filers are eligible for it and so filers receive higher deductions. • Creating new credits for mortgage interest or charitable contributions that, like the school property tax and married couple credits, cap the maximum value of the credit. Caps could also be provided on the amount of interest and contributions eligible for the current credit. • Providing a credit for excessive medical expenditures.	Persons whose itemized deductions exceed their standard deduction. A portion of the tax increase would be offset by lower federal taxes due to the federal tax deduction for state income taxes. Higher-income taxpayers benefit the most because they tend to have higher deductible expenses, especially mortgage interest and charitable contributions, and to have more of these expenses in excess of the standard deduction. In 2008, tax filers with income of $70,000 or more were only 20% of all tax filers, but they accounted for 65% of those receiving credits and 82% of the total tax benefit.	Highly progressive	$315 million

Catalog of Tax Reform Options: Business Taxes

TAX REFORM OPTION	TAXPAYERS AFFECTED	DISTRIBUTIONAL EFFECTS	FISCAL EFFECT (ANNUAL)
Increase the corporate income tax rate from 7.9% to 9.0%.	Corporations doing business in Wisconsin. As of January 1, 2011, 7 states and D.C. have corporate tax rates of 9% or more, including Illinois (9.5%), Iowa (12%) and Minnesota (9.8%). Michigan has a tax equal to 4.95% of income plus 0.8% of modified gross receipts, with a 21.99% surcharge capped at $6 million.	Progressive, but much of the tax is shifted to nonresidents	$125 million
Enact oil company gross receipts tax. There would be no tax on receipts up to $15 million; a tax of 0.5% on receipts from $15 million to $75 million, 1.5% from $75 million to $120 million and 3% on receipts exceeding $120 million.	Oil companies. It may be possible to include language to prohibit passing the tax on to consumers, though some argue that states would not be able to enforce such a prohibition.	Progressive if oil companies could not shift the tax to consumers, regressive if they could shift the tax	$171 million

Catalog of Tax Reform Options: Transportation Taxes

TAX REFORM OPTION	TAXPAYERS AFFECTED	DISTRIBUTIONAL EFFECTS	FISCAL EFFECT (ANNUAL)
Restore indexing of the gas tax. From 1985 until 2006, Wisconsin's motor fuel tax was automatically adjusted each year based on inflation. (The formula also took into account changes in motor fuel consumption from 1985 to 1997.) Indexing was repealed beginning after the automatic increase in April 2006.	Without indexing there is likely to be upward pressure on drivers license and registration fees, which appear to be more regressive and do not discourage motor fuel consumption.	Gas tax increases are regressive, but likely to be less so than raising license or registration fees	$19 million

Catalog of Tax Reform Options: Miscellaneous Taxes

TAX REFORM OPTION	TAXPAYERS AFFECTED	DISTRIBUTIONAL EFFECTS	FISCAL EFFECT (ANNUAL)
Reinstate the Wisconsin estate tax with a $1 million exemption and an exemption for Wisconsin farm property Wisconsin eliminated its estate tax on Jan. 1, 2008. The tax was to have been restored when federal tax cuts enacted in 2001 expired on Jan. 1, 2011, but Congress extended those cuts another two years. This option would restore the tax with an exemption of the first $1 million and total exemption for farm property located in Wisconsin. Estates with a value exceeding $1 million would be taxed at rates ranging from 0.8% to 16%.	The estates of Wisconsin's wealthiest citizens whose estates exceed $1 million—those of fewer than 2% of the residents dying each year. Estates left to a surviving spouse and Wisconsin farm property would not be subject to the tax.	Highly progressive	$107 million
Impose a new assessment on health-care providers similar to the assessment currently imposed on Wisconsin hospitals. In its 2011-'13 budget request, the Wisconsin Department of Health Services indicated a 2% assessment on all providers would generate an estimated $475 million in state segregated revenue, with about 30% of the revenue helping to fill the shortfall in Medicaid funding and the rest being used to increase Medicaid rates for providers. The additional revenue would leverage about $1.50 in federal Medicaid matching funds for each state dollar expended.	Health-care providers not currently subject to a provider assessment: physicians, dentists, optometrists, podiatrists, chiropractors, health maintenance organizations, laboratory and X-ray providers, therapists, pharmacies, family care providers and mental health providers. While these providers would be subject to a new fee, they would also receive higher reimbursements for services provided to Medicaid recipients.	Progressive. The new fee would reduce, in part, the state's General Purpose Revenue Medicaid deficit and cuts in services to low-income recipients.	$475 million, plus an additional $712 million in federal matching funds
Increase the real estate transfer fee from 30 cents to 40 cents per $100 of value. The state receives 80% of the revenues, with the remaining 20% going to the county in which the property is located.	Buyers and sellers of real estate in Wisconsin. On the transfer of a $150,000 home, the fee is currently $450; this option would increase the fee by $150 to $600.	Progressive	$14 million (plus $3.5 million for counties)
Raise the beer tax to about the national average. Increase the beer tax from $2 per barrel to $6 (about 11 cents per six-pack).	Affects beer consumers. Wisconsin has the second lowest beer tax in the U.S. Increasing the rate to $6 per barrel would put it at roughly the national median ($5.89 per barrel on January 1, 2010).	Regressive	$19 million
Increase liquor and wine taxes by 50 percent. Increase by 50 percent both the liquor tax (now $3.25 per gallon) and the wine tax (currently 25 cents per gallon if the alcohol content is below 14% and 45 cents per gallon if the alcohol content is higher).	Affects consumers of wine and liquor. On January 1, 2010, Wisconsin's liquor tax was below the median among the 32 states that licensed the sale of liquor (18 states sell liquor through a complete or partial government monopoly).	Regressive	$23 million
Increase tax audit and collections staffing.	Potentially all taxpayers, since more audit staff increases the likelihood of being audited. However, DOR is likely to target audits to the types of taxpayers, sources of income and transactions where compliance with tax laws is low. Also affects persons with delinquent tax liabilities.	Progressive	$8 million for every $1 million spent, for a net increase of $7 million

Catalog of Tax Reform Options: Postpone Scheduled Tax Breaks

TAX REFORM OPTION	TAXPAYERS AFFECTED	DISTRIBUTIONAL EFFECTS	FISCAL EFFECT (ANNUAL)
Delay the effective date of the medical records credit. Postpone until 2014 the effective date of an income tax credit for 50% of amounts paid by a health care provider for electronic medical records technology.	Hospitals, physicians and other health care providers. Delaying the credit may slow the conversion of medical records to electronic form.	Progressive	$10 million
Delay the effective date of the community rehabilitation credit. Postpone until July 1, 2013, the effective date of an income tax credit for 5% of amounts paid to a community rehabilitation program for work performed for the claimant's business.	Businesses who provide work opportunities to clients of rehabilitation programs. Delaying the credit may reduce work opportunities for those clients.	Limited impact because of small fiscal effect	$3 million
Delay the effective date of biodiesel fuel production tax credit. Postpone until 2014 the effective date of an income tax credit equal to 10 cents per gallon of biodiesel fuel produced in the state, up to a maximum credit of $1 million.	Biodiesel fuel producers.	Limited impact because of small fiscal effect	$2 million
Delay the effective date of sales tax exemptions for renewable energy products. Postpone until July 1, 2013, the effective date of exemptions for products powered by wind or solar energy or by gases generated from agricultural waste, and for electricity and energy produced by such products.	Producers and users of renewable energy.	Limited impact because of small fiscal effect	$1 million

Sources

All information is based on the most recent available data, primarily from government sources. These include:

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Wisconsin Department of Administration:

Agency Budget Requests and Revenue Estimates, 2012 and 2013, 2010 (http://www.doa.state.wi.us/docview.asp?docid=8371&locid=166)

Annual Fiscal Report FY 2010, 2010 (http://www.doa.state.wi.us/docview.asp?docid=8317&locid=3)

Budget in Brief, 2011-2013, 2011 (http://www.doa.state.wi.us/debf/pdf_files/bib1113.pdf)

Wisconsin Department of Revenue:

Aggregate Statistics, Tax Year 2009
Individual Income Tax Statistics Report for Tax Year 2008, 2010 (http://www.revenue.wi.gov/ra/10intxst2008.pdf)

"New Tax Laws," *Wisconsin Tax Bulletins* 160 (March) and 162 (July), 2009 (http://www.revenue.wi.gov/ise/wtb/index.html)

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"State Tax and Fee Modifications Included in the Governor's 2009-11 Budget Recommendations," 2009

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"Letter to Representative Robin Vos and Senator Alberta Darling," (Joint Committee on Finance co-chairs) on revenue estimates, Jan. 31, 2011 (http://legis.wisconsin.gov/lfb/Misc/2011_01_31Vos&Darling.pdf)

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CONTROL PROPERTY TAXES

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Wisconsin citizens want strong communities, reasonable state and local taxes and a revenue system in which all individuals, businesses and organizations pay a fair share. IWF's Fair and Adequate series of reports examines how the current tax system works and what changes are needed to create a fair system that adequately funds the services needed for the common good.

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