

**JBC STAFF FISCAL ANALYSIS  
HOUSE APPROPRIATIONS COMMITTEE**

CONCERNING THE VOLUNTARY CONTRIBUTION DESIGNATION BENEFITING THE ROUNDUP RIVER RANCH FUND THAT APPEARS ON THE STATE INDIVIDUAL INCOME TAX RETURN FORMS.

Prime Sponsors: Representative Hamner  
Senator Bacon

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**Summary of Amendments Made to the Bill After the 02/01/11 Legislative Council Staff Fiscal Note Was Prepared**

None.

**JBC Staff Concurrence with Legislative Council Staff Fiscal Note**

**Concurs**                       **Does Not Concur**                       **Updated Analysis**

**Amendments/Appropriation Status**

The bill requires but does not contain an appropriation clause. Staff has prepared amendment **J.001** (attached) to add a provision appropriating \$29,600 cash funds from the Roundup River Ranch Fund to the Department of Revenue, Information Technology Division, for FY 2011-12 to program the Department's computer systems to implement the provisions of the bill. The amendment further reappropriates those moneys to the Governor - Lieutenant Governor - State Planning and Budgeting, Office of Information Technology, for FY 2011-12, for programming costs provided to the Department of Revenue related to implementation of the provisions of the bill.

**Bill Sponsor Amendments**

Staff is not aware of any sponsor amendments to be offered.

**Points to Consider**

1. There are currently 15 checkoffs on the income tax form and in this session, there are four bills to extend existing checkoffs and at least four bills to create new checkoffs (including this bill) proposed. This bill will not take effect until the Executive Director of the Department of Revenue certifies to the Revisor of Statutes that there are no more than 14 other checkoff lines for the tax year that begins on the subsequent January 1.

2. If the year in which this checkoff line first appears on the income tax forms is later than FY 2011-12, the Department of Revenue and the Office of Information Technology will have to initiate a budget action (decision item) in order to fund this bill in the year in which it will first appear on the income tax forms. The appropriation for this bill (Amendment **J.001**) is effective only for FY 2011-12.
  
3. If sufficient funds are not received from voluntary donations to the Roundup River Ranch Fund, the moneys to implement this bill will have to come from the General Fund.