

**JBC STAFF FISCAL ANALYSIS
SENATE APPROPRIATIONS COMMITTEE**

CONCERNING THE VOLUNTARY CONTRIBUTION DESIGNATION BENEFITING THE ROUNDUP RIVER RANCH FUND THAT APPEARS ON THE STATE INDIVIDUAL INCOME TAX RETURN FORMS, AND MAKING AN APPROPRIATION THEREFOR.

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 (Amended by the House Committee of the Whole 02/22/11)

The House Committee of the Whole, on February 22, 2011 adopted the House Appropriations Committee Report dated February 18, 2011 that added an appropriation clause (detail is provided in the "Amendments/Appropriation Status" section below).

JBC Staff Concurrence with Legislative Council Staff Fiscal Note

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

Amendments/Appropriation Status

The bill includes an appropriation clause that provides an appropriation of \$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, for programming costs provided to the Department of Revenue related to the implementation of the bill. Staff has prepared amendment **J.003** (attached) to make a technical correction to the appropriation clause.

Bill Sponsor Amendments

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

Points to Consider

1. There are currently 15 voluntary income tax checkoffs on the State's income tax form and in this session, there are four bills to extend existing checkoffs and at least four bills to create new checkoffs. This bill includes language that this checkoff will not take effect until the Director of the Department of Revenue certifies to the Revisor of Statutes that there are no

more than 14 other voluntary checkoff lines for the income tax year that begins on the subsequent January 1.

2. The appropriation for this bill is effective only for FY 2011-12. If this bill does not become effective for the income tax year that starts on January 1, 2012, the Department of Revenue and the Office of Information Technology will have to initiate a budget action in order to fund this bill in the year in which it will first appear on the income tax form.
3. If sufficient moneys are not received from voluntary donations to the Roundup River Ranch Fund to fund the implementation costs of establishing the checkoff, the shortfall will have to be made up from the General Fund. However, it has never occurred that a voluntary checkoff has failed to collect sufficient moneys to at least repay the costs to the Department of establishing the checkoff.