

**JBC STAFF FISCAL ANALYSIS
SENATE APPROPRIATIONS COMMITTEE**

CONCERNING THE ADDITION OF A LINE TO COLORADO STATE INDIVIDUAL INCOME TAX RETURN FORMS WHEREBY INDIVIDUAL TAXPAYERS MAY MAKE A VOLUNTARY CONTRIBUTION BENEFITING THE UNWANTED HORSE FUND.

Prime Sponsors: Senator Kester
Representative Sonnenberg

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Summary of Amendments Made to the Bill After the 02/16/10 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 neither requires nor contains an appropriation clause for FY 2010-11.

The Department of Revenue does not require an appropriation of \$30,550 General Fund for computer programming costs because the Long Bill includes an appropriation for the Department of Revenue to implement legislation that requires computer programming hours. Programming costs in the Department of Revenue to implement session legislation will be shown in the Long Bill line item entitled "Programming Costs for 2010 Session Legislation."

Bill Sponsor Amendments

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

Points to Consider

1. The bill requires that the costs of administering the checkoff be appropriated by the General Assembly from the Unwanted Horse Fund, which is created in the bill, and to which all donations will be credited. The initial programming costs for this bill will come from the General Fund and will be appropriated in the Long Bill. This is required because it can not be assumed that the checkoff will generate sufficient contributions to be funded from the

cash fund created in the bill. If sufficient donations are received from the checkoff, the programming costs will be paid from the cash fund.

2. Currently there are four other introduced bills proposing income tax checkoffs. Current law limits the number of income tax checkoffs that may appear on the state income tax form to 15 checkoffs. Currently for the 2010 income tax form there are 14 checkoffs. If this bill and one of the other bills proposing an income tax checkoff passes, a statutory change to Section 39-22-1001 (6), C.R.S. will be required, and the Department of Revenue will incur one-time costs to create a new income tax form schedule.