

**JBC STAFF FISCAL ANALYSIS
SENATE APPROPRIATIONS COMMITTEE**

CONCERNING THE CREATION OF A VOLUNTARY CONTRIBUTION DESIGNATION BENEFITING THE PUBLIC EDUCATION FUND TO APPEAR ON THE STATE INDIVIDUAL INCOME TAX RETURN FORMS.

Prime Sponsors: Senator Shaffer B.
Representative Solano

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Summary of Amendments Made to the Bill After the 04/15/11 Legislative Council Staff Revised 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) that appropriates a total of \$60,656 cash funds from the Public Education Fund in FY 2011-12 to the Department of Revenue to implement the provisions of the bill. Of this amount, \$29,600 is for programming expenses related to creating the income tax checkoff, which will be reappropriated to the Governor - Lieutenant Governor - State Planning and Budgeting Office of Information Technology which will provide the programming for the Department of Revenue. In addition, because the bill requires an expansion of the number of voluntary income tax checkoff lines from 15 to 20, **J.001** appropriates \$27,400 to the Department of Revenue for programming changes to add lines to the income tax forms. Of this amount, \$7,400 is reappropriated to the Governor - Lieutenant Governor - State Planning and Budgeting Office of Information Technology which will provide the programming for the Department of Revenue. Finally, **J.001** appropriates \$3,656 to the Department of Revenue for data entry costs associated with the expansion in the number of voluntary income tax checkoffs included with the tax forms.

Bill Sponsor Amendments

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

Points to Consider

If sufficient moneys are not received from voluntary donations to the Public Education 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.