

Colorado Legislative Council Staff Fiscal Note
NO FISCAL IMPACT

Drafting Number: LLS 11-0093	Date: January 24, 2011
Prime Sponsor(s): Rep. Liston Sen. Johnston; Newell	Bill Status: House Finance
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TITLE: CONCERNING THE VOLUNTARY CONTRIBUTION DESIGNATION BENEFITING THE ALZHEIMER'S ASSOCIATION FUND THAT APPEARS ON THE STATE INDIVIDUAL INCOME TAX RETURN FORMS, AND, IN CONNECTION THEREWITH, EXTENDING THE PERIOD FOR THE CONTRIBUTION DESIGNATION.

Summary of Legislation

This bill extends the period that state income tax returns will include a voluntary contribution designation benefitting the Alzheimer's Association Fund from tax year 2011 through tax year 2020. The Alzheimer's Association Fund is used for the support of individuals and families in caring for persons with the disease by making available a 24-hour help line, education classes, support groups, caregiver respite, and family counseling services in communities throughout Colorado.

Background. The Alzheimer's Association Fund first appeared on the 2005 income tax form and has received donations for the 2005 through 2009 tax years. This checkoff was also effective for the 2010 tax year under current law. Of 14 income tax checkoffs that appeared on the 2009 tax form, total collections for the Alzheimer's Association Fund were 9th highest at \$91,893 for 9,647 returns. Average individual donations were the 7th highest at \$9.53 for tax year 2009. Table 1 provides a five-year history on money donated to the fund.

Table 1. Alzheimer's Association Fund Donations

Tax Years	Number of Returns	Total Donations	Average Donations
2005	13,123	\$116,711	\$8.89
2006	12,295	121,807	9.91
2007	12,578	127,122	10.11
2008	11,715	117,685	10.05
<u>2009</u>	<u>9,647</u>	<u>91,893</u>	<u>9.53</u>
(5-year avg.)	11,872	\$115,044	\$9.69

Assessment

Because this bill extends an existing checkoff, the bill will not affect state revenue or expenditures and is thus assessed as having no fiscal impact.

Departments Contacted

Revenue