

**JBC STAFF FISCAL ANALYSIS
HOUSE APPROPRIATIONS COMMITTEE**

CONCERNING THE VOLUNTARY CONTRIBUTION DESIGNATION BENEFITING THE GOODWILL INDUSTRIES FUND THAT APPEARS ON THE STATE INDIVIDUAL INCOME TAX RETURN FORMS.

Prime Sponsors: Representative Barker
Senator Guzman

JBC Analyst: David Meng
Phone: 303-866-2061
Date Prepared: February 16, 2011

Summary of Amendments Made to the Bill After the 01/24/11 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 Goodwill Industries 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. This bill requires the Department of Revenue to include a line on income tax forms for voluntary donations to Goodwill Industries even if the number of lines for voluntary donations to charitable organizations exceeds 15, which is the current maximum set in statute (Section 39-22-1001 (6), C.R.S). There are currently 15 such lines on the income tax form and while some may drop off due to the requirements of Section 39-22-1001 (5) (a) or (b), C.R.S., there are currently at least four bills introduced to add lines for voluntary donations to the income tax forms.

2. If one of the existing voluntary contribution lines does not drop off the income tax form pursuant to the requirements of Section 39-22-1001 (5) (a) or (b), C.R.S., then an additional one-time costs of \$27,400 would be incurred to create an additional schedule to handle the entire group of checkoffs. Staff's assumption is that these costs, if necessary, would be borne by the funds created for each of the voluntary donation checkoffs. Staff has not recommended an appropriation (in excess of the appropriation in **J.001** mentioned in the Amendments/Appropriation section) at this time for these additional costs required by the additional checkoffs due to the uncertain nature of the need for that appropriation.
3. If sufficient funds are not received from voluntary donations to the Goodwill Industries Fund, the moneys to implement this bill will have to come from the General Fund.