

**NO FISCAL IMPACT**

**Drafting Number:** LLS 12-0557

**Date:** January 24, 2012

**Prime Sponsor(s):** Rep. Kerr A.  
Sen. Brophy

**Bill Status:** House Finance

**Fiscal Analyst:** Ron Kirk (303-866-4785)

**TITLE:** CONCERNING AN EXTENSION OF THE PERIOD FOR WHICH THE VOLUNTARY CONTRIBUTION DESIGNATION LINE BENEFITING THE MAKE-A-WISH FOUNDATION OF COLORADO FUND APPEARS ON STATE INDIVIDUAL INCOME TAX RETURN FORMS.

**Summary of Legislation**

This bill extends the voluntary contribution designation (or income tax checkoff) benefitting the Make-A-Wish Foundation of Colorado Fund from tax year 2012 through tax year 2016. Money in the fund is used to grant the wishes of children who have been diagnosed with a life-threatening medical condition.

This bill takes effect upon the signature of the Governor or becoming law without his signature.

**Background**

The income tax checkoff for the Make-A-Wish Foundation of Colorado Fund first appeared on the 2009 state income tax form. For the most recent two-year period that the income tax checkoff appeared on the form, total donations were \$206,947 and the average donation was \$9.79. Table 1 provides a two-year history of money donated to the fund.

**Table 1. Make-A-Wish Foundation of Colorado Fund**

<b>Tax Years</b>	<b>Tax Returns With Donations</b>	<b>Total Donations</b>	<b>Average Donations</b>
2009	10,297	\$95,768	\$9.30
2010	<u>10,845</u>	<u>111,179</u>	<u>10.25</u>
(2-year)	21,142	\$206,947	\$9.79

**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