


*Colorado Legislative Council Staff Fiscal Note***NO FISCAL IMPACT**

Drafting Number: LLS 12-0350**Date:** January 17, 2012**Prime Sponsor(s):** Rep. Wilson
Sen. Nicholson**Bill Status:** House Finance**Fiscal Analyst:** Ron Kirk (303-866-4785)

TITLE: CONCERNING THE VOLUNTARY CONTRIBUTION DESIGNATION BENEFITTING THE NONGAME AND ENDANGERED WILDLIFE 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 voluntary contribution designation (or income tax checkoff) benefitting the Nongame and Endangered Wildlife Fund from tax year 2012 through tax year 2016. The Nongame and Endangered Wildlife Fund provides funding for projects that manage or recover nongame wildlife. Nongame wildlife includes 750 species of wildlife in Colorado that cannot be hunted, fished, or trapped. These projects include wildlife such as lynx, river otter, black-footed ferret, greenback cutthroat trout, mountain plover, and others. The nongame program does not receive state tax dollars and depends entirely on voluntary contributions.

The bill takes effect August 7, 2012, assuming the General Assembly adjourns May 9, 2012, as scheduled and no referendum petition is filed.

Background

In 1977, Colorado was the first state to create a tax "checkoff" program allowing taxpayers to voluntarily contribute to an organization on the individual income tax form. The income tax checkoff for the Nongame and Endangered Wildlife Fund was Colorado's first program and has appeared on the state income tax form for each of the past 34 years. Through tax years 2006 and in tax year 2010, this checkoff has received more donations than any other program. During tax years 2007 through 2009, this program received the second highest level of donations. For the most recent five-year period that the income tax checkoff appeared on the form, total donations were \$1,046,957 and the average donation was \$10.95. Table 1 provides a five-year history of money donated to the fund.

Table 1. Nongame and Endangered Wildlife Fund

Tax Years	Tax Returns With Donations	Total Donations	Average Donations
2010	15,535	\$176,012	\$11.33
2009	15,835	173,332	10.95
2008	18,954	210,200	11.09
2007	22,076	242,665	10.99
<u>2006</u>	<u>23,190</u>	<u>244,748</u>	<u>10.55</u>
(5-year)	95,590	\$1,046,957	\$10.95

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