



<b>Table 1. Colorado Multiple Sclerosis Fund Tax Check-off Revenue</b>			
<b>Tax Years</b>	<b>Number of Donations</b>	<b>Total Donations</b>	<b>Average Donation</b>
2006	10,794	\$105,092	\$9.74
2007	11,404	\$116,656	\$10.23
2008	9,331	\$86,978	\$9.32
2009	7,661	\$70,544	\$9.21
2010	Checkoff was not available		
2011	Check off was not available		
2012	5,632	\$62,656	\$11.13
2013	4,855	\$53,073	\$10.93
2014*	1,631	\$20,811	\$12.76

\* Reflects collections as of April 17,2015

To remain eligible for the checkoff program, organizations must receive \$75,000 in the third year from when the checkoff first appeared on the income tax form and each year thereafter. Since being put back on the form in 2012, this program has not received reached the \$75,000 threshold. The MS checkoff will be removed from the 2015 income tax form if donations do not reach the \$75,000 threshold by September 30, 2015.

### **State Revenue**

Assuming contributions reach the \$75,000 threshold in tax year 2014 and each thereafter, contributions as a result of the extension in this bill will begin in FY 2016-17.

### **Tabor Impact**

These voluntary donations are exempt from TABOR revenue considerations. Revenues from gifts, grants, or endowment income are exempt form TABOR reporting.

### **Effective Date**

The bill takes effect August 5, 2015, if the General Assembly adjourns on May 6, 2015, as scheduled, and no referendum petition is filed.

### **State and Local Government Contacts**

Revenue