LEGISLATIVE FISCAL OFFICE
Fiscal Note

Fiscal Note On: **SB 610** SLS 12RS 907
Bill Text Version: **ENGROSSED**
Opp. Chamb. Action:
Proposed Amd.:
Sub. Bill For.:

Date: March 21, 2012 10:11 AM
Author: RISER
Dept./Agy.: Revenue
Subject: Allows income tax checkoff distribution on the same date
Analyst: Deborah Vivien

TAX/INCOME/PERSONAL EG NO IMPACT GF EX See Note

Provides relative to the uniformity of distribution dates for donations to donees. (6/30/12)

Current law contains various dates for the distribution of donations of income tax refunds provided through a checkoff on the income tax forms. These various distribution dates are provided in the various Acts establishing each donation, but before March first of the year following the year in which the tax return is filed.

Proposed law allows the Department of Revenue to disburse these donations at a date of its discretion, but before March first, without regard to the provisions of the Acts establishing the donations. After the initial disbursement, the Secretary will make quarterly disbursements to the donees.

Effective June 30, 2012 for all existing and future refund donations.

EXPENDITURES	2012-13	2013-14	2014-15	2015-16	2016-17	5 -YEAR TOTAL
State Gen. Fd.	$0	$0	$0	$0	$0	**$0**
Agy. Self-Gen.	$0	$0	$0	$0	$0	**$0**
Ded./Other	$0	$0	$0	$0	$0	**$0**
Federal Funds	$0	$0	$0	$0	$0	**$0**
Local Funds	$0	$0	$0	$0	$0	**$0**
Annual Total	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

REVENUES	2012-13	2013-14	2014-15	2015-16	2016-17	5 -YEAR TOTAL
State Gen. Fd.	$0	$0	$0	$0	$0	**$0**
Agy. Self-Gen.	$0	$0	$0	$0	$0	**$0**
Ded./Other	$0	$0	$0	$0	$0	**$0**
Federal Funds	$0	$0	$0	$0	$0	**$0**
Local Funds	$0	$0	$0	$0	$0	**$0**
Annual Total	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

EXPENDITURE EXPLANATION

While there is not necessarily a direct material effect on governmental expenditures as a result of this measure, the ability of the Department to standardize the distribution of donations could provide a more efficient allocation of workload with regard to this particular activity.

REVENUE EXPLANATION

There is no anticipated direct material effect on governmental revenues as a result of this measure. Refund donations are not tax collections and changes to them do not impact state revenue collections.

Senate
- ☐ 13.5.1 >= $100,000 Annual Fiscal Cost {S&H}
- ☐ 13.5.2 >= $500,000 Annual Tax or Fee Change {S&H}

Dual Referral Rules

House
- ☐ 6.8(F)1 >= $500,000 Annual Fiscal Cost {S}
- ☐ 6.8(G) >= $500,000 Tax or Fee Increase or a Net Fee Decrease {S}

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