

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. No.: 3613-01
Bill No.: HB 1263
Subject: Taxation and Revenue - Income; Children and Minors
Type: Original
Date: April 5, 2004

FISCAL SUMMARY

ESTIMATED NET EFFECT ON GENERAL REVENUE FUND			
FUND AFFECTED	FY 2005	FY 2006	FY 2007
General Revenue	(\$69,255)	\$0	\$0
Total Estimated Net Effect on General Revenue Fund	(\$69,255)	\$0	\$0

ESTIMATED NET EFFECT ON STATE FUNDS			
FUND AFFECTED	FY 2005	FY 2006	FY 2007
Child Advocacy Center Fund*	\$0	\$0	\$0
Total Estimated Net Effect on <u>All</u> State Funds	\$0	\$0	\$0

*Assumes an unknown amount of contributions distributed to child advocacy centers annually.

Numbers within parentheses: () indicate costs or losses.
 This fiscal note contains 5 pages.

ESTIMATED NET EFFECT ON FEDERAL FUNDS			
FUND AFFECTED	FY 2005	FY 2006	FY 2007
Total Estimated Net Effect on <u>All</u> Federal Funds	\$0	\$0	\$0

ESTIMATED NET EFFECT ON LOCAL FUNDS			
FUND AFFECTED	FY 2005	FY 2006	FY 2007
Local Government	\$0	\$0	\$0

FISCAL ANALYSIS

ASSUMPTION

Officials of the **Office of Administration, Division of Budget and Planning (BAP)** assume this proposal has no impact on BAP. BAP assumes the following: In each tax year beginning January 1, 2004, a taxpayer entitled to a tax refund may designate a portion of that refund go to the newly created Child Advocacy Center Fund, which is created by this proposal. This proposal would have no impact on general revenue, but may raise total state revenue.

Officials of the **State Treasurer (STO)** assume this legislation creates the Child Advocacy Center Fund (143.1014.6)

- in the state treasury
- state treasurer is custodian of the fund
- treasurer shall approve disbursements from the fund in accordance with sections 30.170 and 30.180 RSMo (STO doesn't approve disbursements)
- invest funds in same manner as other funds
- exempt from the biennial transfer
- retains interest earnings

STO assumes they only ensure that disbursements are made from a lawful appropriation and don't exceed the amount of the appropriation. With the current wording STO would request one FTE at the level of an Accounting Analyst I and the corresponding expense and equipment.

ASSUMPTION (continued)

Oversight assumes STO's current staff can handle the increase in workload created by this proposal since this proposal would require twelve deposits a year and one distribution.

Officials of the **Department of Revenue (DOR)** state this legislation would establish a check off on the individual and corporate tax returns for the Child Advocacy Center Fund. Taxpayers donating, but not receiving a refund to offset, may submit a separate check for their donation with their tax return. DOR would deposit all contributions to the Child Advocacy Center Fund, which would be created by this legislation.

Taxation would modify the MINITS and COINS systems to allow for the check off to be added to the tax returns and for the accountability of the contributions. DOR assumes it will take 1,384 hours of programming on the MINITS system and 692 hours of programming on the COINS system, at a cost of \$69,255. DOR defers any revenue impact to BAP.

Officials from the **Department of Public Safety** and the **Attorney General's Office** assume this proposal would not fiscally impact their agency.

Department of Social Services - Family Support/Children's Division officials note that they currently disperse appropriated funds to child advocacy centers based on a methodology developed by the Child Advocacy Center Network and approved by the Department. If this same procedure is used to distribute moneys received through the Child Advocacy Center Fund then there would be no additional costs to the Department.

Department of Mental Health (DMH) - Division of Comprehensive Psychiatric Services stated that the proposal could cause increased costs to the Department. The proposal requires a child advocacy centers to, in order to qualify for moneys from the Child Advocacy Fund, have a multidisciplinary case review which meets as the case load of the community required. Representatives of the Department would be on those teams. This would mean that Department personnel and contractual providers would meet at the discretion of non-Departmental entities. This could increase billings to the Department by contractual providers and add new duties for departmental personnel.

Oversight assumes that as the extent of duties required of DMH personnel and contractual providers by the multidisciplinary case review committees becomes clear, the DMH would make additional budget decision item requests based upon increased contract costs and increased workloads.

<u>FISCAL IMPACT - State Government</u>	FY 2005 (10 Mo.)	FY 2006	FY 2007
GENERAL REVENUE FUND			
<u>Cost</u> - Dept. of Revenue Programming	<u>(\$69,255)</u>	<u>\$0</u>	<u>\$0</u>
TOTAL ESTIMATED NET EFFECT ON GENERAL REVENUE FUND	<u>(\$69,255)</u>	<u>\$0</u>	<u>\$0</u>
CHILD ADVOCACY CENTER FUND			
<u>Income</u> - contributions	Unknown	Unknown	Unknown
<u>Transfers Out</u> - to various child advocacy centers	<u>(Unknown)</u>	<u>(Unknown)</u>	<u>(Unknown)</u>
ESTIMATED NET EFFECT ON CHILD ADVOCACY CENTER FUND	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>FISCAL IMPACT - Local Government</u>	FY 2005 (10 Mo.)	FY 2006	FY 2007
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

FISCAL IMPACT - Small Business

No direct fiscal impact to small businesses would be expected as a result of this proposal.

DESCRIPTION

This proposal would establish a Child Advocacy Center Fund. It would allow individuals or corporations who are entitled to a state tax refund to designate a portion of their refund to the Fund. If not entitled to a tax refund, individuals or corporations could make a contribution along

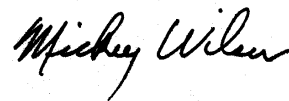
DESCRIPTION (continued)

with their tax payment or send the contribution in separately. The Director of the Department of Social Services is responsible for establishing a procedure for distributing the moneys in the Fund to qualifying child advocacy centers.

This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space. This proposal would affect Total State Revenue.

SOURCES OF INFORMATION

Department of Revenue
Office of Administration
 Division of Budget and Planning
State Treasurer
Department of Social Services
Department of Public Safety
Attorney General's Office
Department of Mental Health



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Director
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