

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. No.: 5037-01
Bill No.: HB 1673
Subject: Taxation and Revenue - Income; Revenue, Department, Health Care
Type: Original
Date: February 29, 2016

Bill Summary: This proposal removes the expiration date of the tax check off for the organ donor program fund.

FISCAL SUMMARY

ESTIMATED NET EFFECT ON GENERAL REVENUE FUND			
FUND AFFECTED	FY 2017	FY 2018	FY 2019
Total Estimated Net Effect on General Revenue	\$0	\$0	\$0

ESTIMATED NET EFFECT ON OTHER STATE FUNDS			
FUND AFFECTED	FY 2017	FY 2018	FY 2019
Organ Donor Program Fund	\$0	Less than \$25,000	Less than \$25,000
Total Estimated Net Effect on <u>Other</u> State Funds	\$0	Less than \$25,000	Less than \$25,000

Numbers within parentheses: () indicate costs or losses.

This fiscal note contains 4 pages.

ESTIMATED NET EFFECT ON FEDERAL FUNDS			
FUND AFFECTED	FY 2017	FY 2018	FY 2019
Total Estimated Net Effect on <u>All</u> Federal Funds	\$0	\$0	\$0

ESTIMATED NET EFFECT ON FULL TIME EQUIVALENT (FTE)			
FUND AFFECTED	FY 2017	FY 2018	FY 2019
Total Estimated Net Effect on FTE	0	0	0

☐ Estimated Net Effect (expenditures or reduced revenues) expected to exceed \$100,000 in any of the three fiscal years after implementation of the act.

ESTIMATED NET EFFECT ON LOCAL FUNDS			
FUND AFFECTED	FY 2017	FY 2018	FY 2019
Local Government	\$0	\$0	\$0

FISCAL ANALYSIS

ASSUMPTION

Officials from the **Department of Revenue**, the **Office of the State Treasurer** and the **Office of Administration - Division of Budget and Planning** assume this proposal would have no fiscal impact on their organizations.

Officials from **Department of Health and Senior Services (DHSS)** assume the proposed legislation allows the Organ Donor Program Fund to continue to collect revenue designated through the income tax refund process and that the Organ Donor Program Fund provides the appropriation to operate the Organ and Tissue Donor Program. DHSS assumes that without this proposal, the Organ and Tissue Donor Program would be compromised by a reduction in the amount collected to the Organ Donor Program Fund which would result in program reducing educational efforts within the state.

Oversight notes the following schedule shows actual Organ Donor Program Fund receipts from the income tax check off since its inception:

FY 2012	\$ 8,775
FY 2013	\$11,505
FY 2014	\$11,737
FY 2015	\$23,425

Since the current law is not set to expire until December 31, 2017, **Oversight** will show a \$0 fiscal impact for FY 2017, and less than \$25,000 for FY 2018 and FY 2019.

<u>FISCAL IMPACT - State Government</u>	FY 2017 (10 Mo.)	FY 2018	FY 2019
ORGAN DONOR PROGRAM FUND			
<u>Revenue</u> - donations to the Organ Donor Program check-off - sunset removal	<u>\$0</u>	Less than <u>\$25,000</u>	Less than <u>\$25,000</u>
ESTIMATED NET EFFECT ON ORGAN DONOR PROGRAM FUND	<u>\$0</u>	Less than <u>\$25,000</u>	Less than <u>\$25,000</u>

FISCAL IMPACT - Local Government

FY 2017
(10 Mo.)

FY 2018

FY 2019

\$0

\$0

\$0

FISCAL IMPACT - Small Business

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

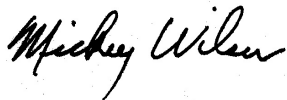
FISCAL DESCRIPTION

The proposed legislation removes the expiration of the tax check off for the organ donor program fund.

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

SOURCES OF INFORMATION

Department of Revenue
Office of the State Treasurer
Office of Administration
Division of Budget and Planning
Department of Health and Senior Services



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Director
February 29, 2016

Ross Strobe
Assistant Director
February 29, 2016