

Fiscal Estimate Narratives

DOR 3/31/2003

LRB Number 03-0214/1	Introduction Number AB-171	Estimate Type Original
Subject Individual income tax subtract modification for jury duty		

Assumptions Used in Arriving at Fiscal Estimate

This bill would allow a subtraction of \$125 from federal adjusted gross income for each day the individual appears before the court for jury duty and, if selected as a juror, for each day of his or her service on a jury.

According to the Director of State Courts Office, jurors served a total of approximately 117,600 days in calendar year 2001. Assuming each of these jurors claims the \$125 subtraction for each day served and assuming a marginal tax rate of 5.5%, state revenues would decrease by an estimated \$809,000 annually (117,600 x \$125 x .055).

Long-Range Fiscal Implications

Fiscal Estimate Worksheet - 2003 Session

Detailed Estimate of Annual Fiscal Effect

Original
 Updated
 Corrected
 Supplemental

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Subject			
Individual income tax subtract modification for jury duty			
I. One-time Costs or Revenue Impacts for State and/or Local Government (do not include in annualized fiscal effect):			
II. Annualized Costs:		Annualized Fiscal Impact on funds from:	
		Increased Costs	Decreased Costs
A. State Costs by Category			
	State Operations - Salaries and Fringes	\$	
	(FTE Position Changes)		
	State Operations - Other Costs		
	Local Assistance		
	Aids to Individuals or Organizations		
	TOTAL State Costs by Category	\$	\$
B. State Costs by Source of Funds			
	GPR		
	FED		
	PRO/PRS		
	SEG/SEG-S		
III. State Revenues - Complete this only when proposal will increase or decrease state revenues (e.g., tax increase, decrease in license fee, etc.)			
		Increased Rev	Decreased Rev
	GPR Taxes	\$	\$-809,000
	GPR Earned		
	FED		
	PRO/PRS		
	SEG/SEG-S		
	TOTAL State Revenues	\$	\$-809,000
NET ANNUALIZED FISCAL IMPACT			
		State	Local
	NET CHANGE IN COSTS	\$	\$
	NET CHANGE IN REVENUE	\$-809,000	\$
Agency/Prepared By		Authorized Signature	Date
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