

## Fiscal Estimate - 2007 Session

Original
  Updated
  Corrected
  Supplemental

<b>LRB Number</b> 07-2049/1	<b>Introduction Number</b> SB-078								
<b>Description</b> Creating a nonrefundable individual income tax credit for certain amounts of mileage reimbursement received by volunteer drivers									
<b>Fiscal Effect</b>									
<b>State:</b> <input type="checkbox"/> No State Fiscal Effect <input type="checkbox"/> Indeterminate <table style="width: 100%; border: none;"> <tr> <td><input type="checkbox"/> Increase Existing Appropriations</td> <td><input type="checkbox"/> Increase Existing Revenues</td> <td rowspan="2" style="vertical-align: top;"><input checked="checked" type="checkbox"/> Increase Costs - May be possible to absorb within agency's budget <input checked="checked" type="checkbox"/> Yes      <input type="checkbox"/> No</td> </tr> <tr> <td><input type="checkbox"/> Decrease Existing Appropriations</td> <td><input checked="checked" type="checkbox"/> Decrease Existing Revenues</td> </tr> <tr> <td colspan="2"><input type="checkbox"/> Create New Appropriations</td> <td><input type="checkbox"/> Decrease Costs</td> </tr> </table>		<input type="checkbox"/> Increase Existing Appropriations	<input type="checkbox"/> Increase Existing Revenues	<input checked="checked" type="checkbox"/> Increase Costs - May be possible to absorb within agency's budget <input checked="checked" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Decrease Existing Appropriations	<input checked="checked" type="checkbox"/> Decrease Existing Revenues	<input type="checkbox"/> Create New Appropriations		<input type="checkbox"/> Decrease Costs
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<b>Agency/Prepared By</b> DOR/ Bradley Caruth (608) 261-8984	<b>Authorized Signature</b> Rebecca Boldt (608) 266-6785	<b>Date</b> 3/7/2007							

**Fiscal Estimate Narratives**  
**DOR 3/7/2007**

LRB Number <b>07-2049/1</b>	Introduction Number <b>SB-078</b>	Estimate Type <b>Original</b>
<b>Description</b> Creating a nonrefundable individual income tax credit for certain amounts of mileage reimbursement received by volunteer drivers		

**Assumptions Used in Arriving at Fiscal Estimate**

The bill creates a nonrefundable individual income tax credit that may be claimed by a volunteer driver for a charitable organization. The claimant may claim 6.5% of the amount of mileage reimbursement that he or she receives for expenses incurred as a volunteer driver. The credit is only allowed to the extent that the individual does not claim his or her reimbursement as a charitable contribution deduction for federal tax purposes.

The fiscal effect of this bill is unknown but is likely to be minimal.

**Long-Range Fiscal Implications**

## Fiscal Estimate Worksheet - 2007 Session

Detailed Estimate of Annual Fiscal Effect

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<b>LRB Number 07-2049/1</b>		<b>Introduction Number SB-078</b>	
<b>Description</b> Creating a nonrefundable individual income tax credit for certain amounts of mileage reimbursement received by volunteer drivers			
<b>I. One-time Costs or Revenue Impacts for State and/or Local Government (do not include in annualized fiscal effect):</b>			
<b>II. Annualized Costs:</b>		<b>Annualized Fiscal Impact on funds from:</b>	
		Increased Costs	Decreased Costs
<b>A. State Costs by Category</b>			
State Operations - Salaries and Fringes		\$	\$
(FTE Position Changes)			
State Operations - Other Costs			
Local Assistance			
Aids to Individuals or Organizations			
<b>TOTAL State Costs by Category</b>		<b>\$</b>	<b>\$</b>
<b>B. State Costs by Source of Funds</b>			
GPR			
FED			
PRO/PRS			
SEG/SEG-S			
<b>III. State Revenues - Complete this only when proposal will increase or decrease state revenues (e.g., tax increase, decrease in license fee, etc.)</b>			
		Increased Rev	Decreased Rev
GPR Taxes		\$	\$
GPR Earned			
FED			
PRO/PRS			
SEG/SEG-S			
<b>TOTAL State Revenues</b>		<b>\$</b>	<b>\$</b>
<b>NET ANNUALIZED FISCAL IMPACT</b>			
		State	Local
NET CHANGE IN COSTS		\$	\$
NET CHANGE IN REVENUE		\$SeeText	\$
<b>Agency/Prepared By</b>		<b>Authorized Signature</b>	
DOR/ Bradley Caruth (608) 261-8984		Rebecca Boldt (608) 266-6785	
		<b>Date</b>	
		3/7/2007	