

### Fiscal Estimate - 2015 Session

Original
  Updated
  Corrected
  Supplemental

<b>LRB Number</b> <b>15-2887/1</b>	<b>Introduction Number</b> <b>AB-0419</b>	
<b>Description</b>		
Removing the sunset provision that applies to the fire fighters memorial individual income tax checkoff		
<b>Fiscal Effect</b>		
<b>State:</b>		
<input checked="" type="checkbox"/> No State Fiscal Effect <input type="checkbox"/> Indeterminate <div style="display: flex; justify-content: space-between;"> <div style="width: 30%;"> <input type="checkbox"/> Increase Existing Appropriations  <input type="checkbox"/> Decrease Existing Appropriations  <input type="checkbox"/> Create New Appropriations                 </div> <div style="width: 30%;"> <input type="checkbox"/> Increase Existing Revenues  <input type="checkbox"/> Decrease Existing Revenues                 </div> <div style="width: 35%;"> <input type="checkbox"/> Increase Costs - May be possible to absorb within agency's budget  <div style="text-align: center;"> <input type="checkbox"/> Yes      <input type="checkbox"/> No                     </div> <input type="checkbox"/> Decrease Costs                 </div> </div>		
<b>Local:</b>		
<input checked="" type="checkbox"/> No Local Government Costs <input type="checkbox"/> Indeterminate		
1. <input type="checkbox"/> Increase Costs <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory 2. <input type="checkbox"/> Decrease Costs <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	3. <input type="checkbox"/> Increase Revenue <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory 4. <input type="checkbox"/> Decrease Revenue <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	
5. Types of Local Government Units Affected <div style="display: flex; justify-content: space-between;"> <div style="width: 30%;"> <input type="checkbox"/> Towns  <input type="checkbox"/> Counties  <input type="checkbox"/> School Districts                 </div> <div style="width: 30%;"> <input type="checkbox"/> Village  <input type="checkbox"/> Others  <input type="checkbox"/> WTCS Districts                 </div> <div style="width: 35%;"> <input type="checkbox"/> Cities                 </div> </div>		
<b>Fund Sources Affected</b>		
<input type="checkbox"/> GPR <input type="checkbox"/> FED <input type="checkbox"/> PRO <input type="checkbox"/> PRS <input type="checkbox"/> SEG <input type="checkbox"/> SEGS		
<b>Affected Ch. 20 Appropriations</b>		
<b>Agency/Prepared By</b>	<b>Authorized Signature</b>	<b>Date</b>
DOR/ Bradley Caruth (608) 261-8984	Michael Wagner (608) 266-6785	10/21/2015

## Fiscal Estimate Narratives

DOR 10/21/2015

LRB Number	<b>15-2887/1</b>	Introduction Number	<b>AB-0419</b>	Estimate Type	<b>Original</b>
<b>Description</b> Removing the sunset provision that applies to the fire fighters memorial individual income tax checkoff					

### Assumptions Used in Arriving at Fiscal Estimate

Under current law the fire fighters memorial income tax checkoff has been eliminated beginning in tax year 2015. The checkoff has been eliminated because it did not generate the statutory minimum of at least an average of \$50,000 of designations per year over the most recent 3-year period. The checkoff, as it previously existed, was temporary and set to expire when the total amount of charitable designations over all years exceeded \$400,000.

In the last three fiscal years, the fire fighters memorial checkoff raised an average of about \$27,600 annually. These charitable designations do not affect the tax liability on the return, but rather reduce refunds or increase amounts due.

Effective for tax year 2016, this bill removes the checkoff expiration related to the \$400,000 objective level. However, the bill does not make the checkoff available for tax year 2015 or thereafter because the checkoff has already been eliminated as a result of the \$50,000 statutory minimum threshold.

### Long-Range Fiscal Implications