

### Fiscal Estimate - 2017 Session

Original     
  Updated     
  Corrected     
  Supplemental

LRB Number <b>17-2825/1</b>	Introduction Number <b>SB-208</b>
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**Description**  
 creating a refundable individual income tax credit to provide assistance to young adults and making an appropriation

**Fiscal Effect**

**State:**

<input type="checkbox"/> No State Fiscal Effect	<input type="checkbox"/> Increase Existing Revenues	<input checked="" type="checkbox"/> Increase Costs - May be possible to absorb within agency's budget <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/> Indeterminate	<input type="checkbox"/> Decrease Existing Revenues	
<input type="checkbox"/> Increase Existing Appropriations	<input type="checkbox"/> Decrease Existing Revenues	<input type="checkbox"/> Decrease Costs
<input type="checkbox"/> Decrease Existing Appropriations		
<input type="checkbox"/> Create New Appropriations		

**Local:**

<input type="checkbox"/> No Local Government Costs	3. <input type="checkbox"/> Increase Revenue	<b>5. Types of Local Government Units Affected</b> <input type="checkbox"/> Towns <input type="checkbox"/> Village <input type="checkbox"/> Cities <input type="checkbox"/> Counties <input type="checkbox"/> Others <input type="checkbox"/> School Districts <input type="checkbox"/> WTCS Districts
<input type="checkbox"/> Indeterminate	4. <input type="checkbox"/> Decrease Revenue	
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	

<b>Fund Sources Affected</b>	<b>Affected Ch. 20 Appropriations</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>Agency/Prepared By</b> DCF/ Susan Robillard (608) 422-6350	<b>Authorized Signature</b> Kim Swissdorf (608) 422-6351	<b>Date</b> 4/20/2017
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## Fiscal Estimate Narratives

DCF 4/20/2017

LRB Number	<b>17-2825/1</b>	Introduction Number	<b>SB-208</b>	Estimate Type	<b>Original</b>
<b>Description</b> creating a refundable individual income tax credit to provide assistance to young adults and making an appropriation					

### Assumptions Used in Arriving at Fiscal Estimate

The bill creates a refundable individual income tax credit for youth who aged out of foster care or lost disability status at age 18. Funding for the credit is appropriated under shared revenue and tax relief.

Under this proposal, DCF is required to work with DOR to determine the eligibility of a claimant for the tax credit. Eligibility related to persons who aged out of out-of-home care would need to be confirmed by DCF through the state out-of-home care data collection system. DCF is able to absorb the cost of this time and effort within existing resources.

### Long-Range Fiscal Implications