

### Fiscal Estimate - 2001 Session

Original       Updated       Corrected       Supplemental

|   |  |  |  |
|---|--|--|--|
| <b>LRB Number</b> <b>01-1246/3</b>  |  | <b>Introduction Number</b> <b>AB-420</b>                               |  |
| <b>Subject</b><br>Individual income tax checkoff for breast cancer research   |  |  |  |
| <b>Fiscal Effect</b>  |  |  |  |
| <b>State:</b>   |  |  |  |
| <input type="checkbox"/> No State Fiscal Effect   |  |  |  |
| <input type="checkbox"/> Indeterminate  |  |  |  |
| <input type="checkbox"/> Increase Existing Appropriations   |  | <input type="checkbox"/> Increase Existing Revenues                    | <input checked="" type="checkbox"/> Increase Costs - May be possible to absorb within agency's budget<br><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <input type="checkbox"/> Decrease Existing Appropriations   |  | <input type="checkbox"/> Decrease Existing Revenues                    |  |
| <input type="checkbox"/> Create New Appropriations  |  | <input type="checkbox"/> Decrease Costs                                |  |
| <b>Local:</b>   |  |  |  |
| <input checked="" type="checkbox"/> No Local Government Costs   |  |  |  |
| <input type="checkbox"/> Indeterminate  |  |  |  |
| 1. <input type="checkbox"/> Increase Costs  |  | 3. <input type="checkbox"/> Increase Revenue                           |  |
| <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory  |  | <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory |  |
| 2. <input type="checkbox"/> Decrease Costs  |  | 4. <input type="checkbox"/> Decrease Revenue                           |  |
| <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory  |  | <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory |  |
| 5. Types of Local Government Units Affected   |  |  |  |
| <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                                |  |
| <b>Fund Sources Affected</b>  |  | <b>Affected Ch. 20 Appropriations</b>                                  |  |
| <input type="checkbox"/> GPR <input type="checkbox"/> FED <input checked="" type="checkbox"/> PRO <input type="checkbox"/> PRS <input type="checkbox"/> SEG <input type="checkbox"/> SEGS 20.566 (1)(a) |  |  |  |
| <b>Agency/Prepared By</b>   |  | <b>Authorized Signature</b>  | <b>Date</b>  |
| DOR/ Meredith Krejny (608) 261-8984   |  | Brian Pahnke (608) 266-2700  | 1/15/02  |

**Fiscal Estimate Narratives**  
**DOR 1/15/02**

|   |                  |                     |               |               |                |
|---|------------------|---------------------|---------------|---------------|----------------|
| LRB Number  | <b>01-1246/3</b> | Introduction Number | <b>AB-420</b> | Estimate Type | <b>Updated</b> |
| <b>Subject</b>  |                  |                     |               |               |                |
| Individual income tax checkoff for breast cancer research |                  |                     |               |               |                |

**Assumptions Used in Arriving at Fiscal Estimate**

This bill would create an income tax check-off for designations to a breast cancer research program that would also be created by the bill. The Department would be responsible for certifying both the total amount received from designations to the fund and the amount of administrative costs incurred by the Department in administering the program during the previous fiscal year.

Currently, filers may use a similar procedure to make contributions to the state's endangered resources program. A line on the tax form allows a filer to designate an additional amount to the fund that either increases the amount of payment or reduces the amount of refund due.

It is not known how many filers would use the check-off procedure to make contributions to the breast cancer research fund. In tax year 1999, approximately 42,500 tax filers made donations totaling \$561,000 to the state's endangered resources fund via a line on the tax form. Assuming that contributions for the breast cancer research fund would be similar to the amount of current contributions to the endangered resources fund, this bill would result in approximately 43,000 filers contributing, with \$600,000 being collected as a result of the check-off. If twice as many filers were to contribute to the fund, \$1.2 million would be collected. The Department would receive a portion of funds collected to cover the costs of administering the check-off program.

The Department would incur one-time administrative costs of \$26,500 in FY02 for programming and development, as well as ongoing costs of \$9,500 for data collection and supporting expenses.

**Long-Range Fiscal Implications**

## Fiscal Estimate Worksheet - 2001 Session

Detailed Estimate of Annual Fiscal Effect

Original     
  Updated     
  Corrected     
  Supplemental

|  |  |  |                 |
|--|--|--|-----------------|
| LRB Number <b>01-1246/3</b>  |  | Introduction Number <b>AB-420</b>              |                 |
| <b>Subject</b>   |  |  |                 |
| Individual income tax checkoff for breast cancer research  |  |  |                 |
| <b>I. One-time Costs or Revenue Impacts for State and/or Local Government (do not include in annualized fiscal effect):</b>                                |  |  |                 |
| +\$26,500 GPR-Exp in FY02.   |  |  |                 |
| <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  |  | \$7,000  |                 |
| (FTE Position Changes)   |  |  |                 |
| State Operations - Other Costs   |  | 2,500  |                 |
| Local Assistance   |  |  |                 |
| Aids to Individuals or Organizations   |  |  |                 |
| <b>TOTAL State Costs by Category</b>   |  | <b>\$9,500</b>                                 | <b>\$</b>       |
| <b>B. State Costs by Source of Funds</b>   |  |  |                 |
| GPR  |  |  |                 |
| FED  |  |  |                 |
| PRO/PRS  |  | 9,500  |                 |
| 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, ets.)</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>  |  |  |                 |
|  |  | <u>State</u>                                   | <u>Local</u>    |
| NET CHANGE IN COSTS  |  | \$9,500  | \$              |
| NET CHANGE IN REVENUE  |  | \$   | \$              |
| <b>Agency/Prepared By</b>  |  | <b>Authorized Signature</b>                    | <b>Date</b>     |
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