## Fiscal Estimate - 2017 Session

☑ Original ☐ Updated	Corrected Su	upplemental				
LRB Number 17-5072/1	Introduction Number SE	3-664				
Description charitable donations to the family of a law enforcement officer or fire fighter killed in the line of duty						
Fiscal Effect						
Appropriations Reversible Proprietions Reversible Proprietions Reversible Proprietions Reversible Proprietions	ease Existing enues rease Existing enues  To absorb within Tyes To Decrease Costs	agency's budget				
Local:  No Local Government Costs  Indeterminate  1. Increase Costs Permissive Mandatory  2. Decrease Costs Permissive Mandatory Permissive Mandatory Permissive Mandatory Permissive Mandatory Permissive Mandatory Decrease Revenue School WTCS Districts						
Fund Sources Affected Affected Ch. 20 Appropriations						
GPR FED PRO PRS SEG SEGS						
Agency/Prepared By	Authorized Signature	Date				
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## Fiscal Estimate Narratives DOR 1/4/2018

LRB Number	17-5072/1	Introduction Number	SB-664	Estimate Type	Original	
Description						
charitable donations to the family of a law enforcement officer or fire fighter killed in the line of duty						

## **Assumptions Used in Arriving at Fiscal Estimate**

Effective January 1, 2017, this bill provides an income tax exemption for amounts received by the immediate family of a law enforcement officer or fire fighter killed in the line of duty to pay for expenses related to the death of the officer or fire fighter, regardless of how the amounts are raised.

Under current state and federal law, monetary "gifts" are not included in the taxable income of the recipient, so the bill is not expected to impact tax revenue.

Because DOR would be required to include the bill's exemption in the individual income tax instruction booklets for 2017, and the instruction booklets are currently in the process of being printed, DOR will incur administrative costs to amend the 2017 instructions. The department expects to be able to absorb these costs.

## **Long-Range Fiscal Implications**