

Fiscal Estimate Narratives

DOR 1/16/2024

LRB Number	23-4944/1	Introduction Number	SB-0868	Estimate Type	Original
Description electing to be a donor of an anatomical gift when filing income tax returns					

Assumptions Used in Arriving at Fiscal Estimate

This bill requires the Department of Revenue to place on income tax forms a method by which a resident of this state may elect to include his or her name as a donor of an anatomical gift in the record of potential donors maintained by the Department of Transportation (donor registry). DOR must transmit information about applicants to DOT, and DOT must record donor authorizations in the donor registry even if the person does not have an operator's license or identification card issued by DOT. Under current law, DOT must maintain those records and disclose them to an eye bank, organ procurement organization, or tissue bank under certain circumstances.

The bill does not affect tax liability. However, DOR anticipates minor administrative costs associated with reformatting and printing tax forms to accommodate the checkoff and accompanying statements required by the bill. DOR also anticipates minor costs associated with programming to capture and transmit data for the donor registry.

Long-Range Fiscal Implications

Fiscal Estimate Worksheet - 2023 Session

Detailed Estimate of Annual Fiscal Effect

Original
 Updated
 Corrected
 Supplemental

LRB Number 23-4944/1	Introduction Number SB-0868	
Description electing to be a donor of an anatomical gift when filing income tax returns		
I. One-time Costs or Revenue Impacts for State and/or Local Government (do not include in annualized fiscal effect):		
II. Annualized Costs:		
Annualized Fiscal Impact on funds from:		
	Increased Costs	Decreased Costs
A. State Costs by Category		
State Operations - Salaries and Fringes	\$	\$
(FTE Position Changes)		
State Operations - Other Costs		
Local Assistance		
Aids to Individuals or Organizations		
TOTAL State Costs by Category	\$	\$
B. State Costs by Source of Funds		
GPR		
FED		
PRO/PRS		
SEG/SEG-S		
III. State Revenues - Complete this only when proposal will increase or decrease state revenues (e.g., tax increase, decrease in license fee, ets.)		
	Increased Rev	Decreased Rev
GPR Taxes	\$	\$
GPR Earned		
FED		
PRO/PRS		
SEG/SEG-S		
TOTAL State Revenues	\$	\$
NET ANNUALIZED FISCAL IMPACT		
	<u>State</u>	<u>Local</u>
NET CHANGE IN COSTS	\$See Text	\$
NET CHANGE IN REVENUE	\$	\$
Agency/Prepared By	Authorized Signature	Date
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