

COMMITTEE ON LEGISLATIVE RESEARCH  
OVERSIGHT DIVISION

**FISCAL NOTE**

L.R. No.: 5035-03  
Bill No.: Perfected SCS for SB 1060  
Subject: Military Affairs; Taxation and Revenue; Revenue Department; State Treasurer  
Type: Original  
Date: March 29, 2006

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**FISCAL SUMMARY**

<b>ESTIMATED NET EFFECT ON GENERAL REVENUE FUND</b>			
<b>FUND AFFECTED</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>
<b>Total Estimated Net Effect on General Revenue Fund</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>ESTIMATED NET EFFECT ON OTHER STATE FUNDS</b>			
<b>FUND AFFECTED</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>
<b>Total Estimated Net Effect on <u>Other</u> State Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Numbers within parentheses: ( ) indicate costs or losses.

This fiscal note contains 4 pages.

<b>ESTIMATED NET EFFECT ON FEDERAL FUNDS</b>			
<b>FUND AFFECTED</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>
<b>Total Estimated Net Effect on <u>All</u> Federal Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>ESTIMATED NET EFFECT ON LOCAL FUNDS</b>			
<b>FUND AFFECTED</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>
<b>Local Government</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

### FISCAL ANALYSIS

#### ASSUMPTION

Officials from the **Department of Revenue (DOR)** state this legislation adds language to require the Missouri Military Family Relief Fund to be clearly and unambiguously printed on the first page of each income tax return. The substitute adds "on the first page" to the language. This substitute also deletes language under 143.1005.1; moving the General Revenue Fund to the instruction portion of the return. By removing this, the fund will be moved to the front of the return as well.

This legislation will not create an impact for DOR, other than remodeling the current forms to allow the change. Current DOR staff will handle this. It needs to be noted, however, that the return is already crowded with information, and adding more information (icons, boxes, etc.) will eventually cause an increase in the number of pages required for each form. While DOR is able to move these two funds' icons, a third icon would not be able to be added without significant restructuring of the form and most likely requiring the need for an additional page.

**Oversight** assumes any additional contributions made to the General Revenue Fund or the Missouri Military Relief Fund that may result from their contribution boxes being moved to the front of the tax return to be an indirect benefit of the legislation, and therefore, will not be reflected in the fiscal note.

<u>FISCAL IMPACT - State Government</u>	FY 2007 (10 Mo.)	FY 2008	FY 2009
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

<u>FISCAL IMPACT - Local Government</u>	FY 2007 (10 Mo.)	FY 2008	FY 2009
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

FISCAL IMPACT - Small Business

No direct fiscal impact to small businesses would be expected as a result of this proposal.

DESCRIPTION

This proposal provides that the tax contribution designation for the Missouri Military Family Relief Fund shall be clearly and unambiguously printed on the front page of each income tax return form provided by this state. This language will require the tax contribution check-off to be printed on the front page of state tax return forms.

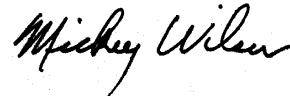
Current law provides that the Director of Revenue shall establish a method that allows the contribution designations authorized by Section 104.1020, RSMo (General Revenue), and other contribution designations to be combined into two contribution designation boxes printed on the front page of state tax returns. This act removes the provision regarding the general revenue fund so that the director no longer is required to combine this fund with the other enumerated contribution designations, and therefore the contribution designation for the general revenue fund will be placed on the front page of state income tax return forms, as stated in Section 143.1020.

This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

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SOURCES OF INFORMATION

Department of Revenue

A handwritten signature in black ink that reads "Mickey Wilson". The signature is written in a cursive style with a large, prominent "M" and "W".

Mickey Wilson, CPA  
Director  
March 29, 2006