

COMMITTEE ON LEGISLATIVE RESEARCH  
OVERSIGHT DIVISION

**FISCAL NOTE**

L.R. No.: 4904-01  
Bill No.: SB 738  
Subject: Taxation and Revenue - General, Revenue Department, Health Care  
Type: Original  
Date: January 27, 2016

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Bill Summary: This proposal removes the expiration date of the tax check off for the organ donor program fund.

**FISCAL SUMMARY**

| <b>ESTIMATED NET EFFECT ON GENERAL REVENUE FUND</b>  |            |            |            |
|--|------------|------------|------------|
| FUND AFFECTED  | FY 2017    | FY 2018    | FY 2019    |
|  |            |            |            |
| <b>Total Estimated Net Effect on General Revenue</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |

| <b>ESTIMATED NET EFFECT ON OTHER STATE FUNDS</b>              |            |                           |                           |
|---|------------|---------------------------|---------------------------|
| FUND AFFECTED   | FY 2017    | FY 2018                   | FY 2019                   |
| Organ Donor Program Fund                                      | \$0        | Less than \$25,000        | Less than \$25,000        |
| <b>Total Estimated Net Effect on <u>Other</u> State Funds</b> | <b>\$0</b> | <b>Less than \$25,000</b> | <b>Less than \$25,000</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 2017</b> | <b>FY 2018</b> | <b>FY 2019</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 FULL TIME EQUIVALENT (FTE)</b> |                |                |                |
|---|----------------|----------------|----------------|
| <b>FUND AFFECTED</b>                                      | <b>FY 2017</b> | <b>FY 2018</b> | <b>FY 2019</b> |
|   |                |                |                |
|   |                |                |                |
| <b>Total Estimated Net Effect on FTE</b>                  | <b>0</b>       | <b>0</b>       | <b>0</b>       |

Estimated Net Effect (expenditures or reduced revenues) expected to exceed \$100,000 in any of the three fiscal years after implementation of the act.

| <b>ESTIMATED NET EFFECT ON LOCAL FUNDS</b> |                |                |                |
|--|----------------|----------------|----------------|
| <b>FUND AFFECTED</b>                       | <b>FY 2017</b> | <b>FY 2018</b> | <b>FY 2019</b> |
| <b>Local Government</b>                    | <b>\$0</b>     | <b>\$0</b>     | <b>\$0</b>     |

**FISCAL ANALYSIS**

**ASSUMPTION**

Officials from the **Department of Revenue**, the **Office of the State Treasurer** and the **Office of Administration - Division of Budget and Planning** assume this proposal would have no fiscal impact on their organizations.

Officials from **Department of Health and Senior Services (DHSS)** assumes the proposed legislation allows the Organ Donor Program Fund to continue to collect revenue designated through the income tax refund process and that the Organ Donor Program Fund provides the appropriation to operate Organ Donor Program. DHSS assumes that without this proposal, the Organ Donor Program would be compromised by a reduction in the amount collected to the Organ Donor Program Fund which would result in program reducing educational efforts within the state.

**Oversight** notes the following schedule shows actual Organ Donor Program Fund receipts from the income tax check off since its inception:

|         |          |
|---------|----------|
| FY 2012 | \$ 8,775 |
| FY 2013 | \$11,505 |
| FY 2014 | \$11,737 |
| FY 2015 | \$23,425 |

Since the current law is not set to expire until December 31, 2017, **Oversight** will show a \$0 fiscal impact for FY 2017, and less than \$25,000 for FY 2018 and FY 2019.

| <u>FISCAL IMPACT - State Government</u>  | FY 2017<br>(10 Mo.) | FY 2018                              | FY 2019                              |
|--|---------------------|--------------------------------------|--------------------------------------|
| <b>ORGAN DONOR PROGRAM FUND</b>  |                     |                                      |                                      |
| <u>Revenue</u> - donations to the Organ Donor Program check-off - sunset removal | <u>\$0</u>          | Less than<br><u>\$25,000</u>         | Less than<br><u>\$25,000</u>         |
| <b>ESTIMATED NET EFFECT ON ORGAN DONOR PROGRAM FUND</b>                          | <b><u>\$0</u></b>   | <b>Less than<br/><u>\$25,000</u></b> | <b>Less than<br/><u>\$25,000</u></b> |

| <u>FISCAL IMPACT - Local Government</u> | FY 2017<br>(10 Mo.) | FY 2018    | FY 2019    |
|---|---------------------|------------|------------|
|   | <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.

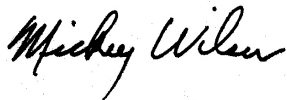
FISCAL DESCRIPTION

The proposed legislation removes the expiration of the tax check off for the organ donor program fund.

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

SOURCES OF INFORMATION

Department of Revenue  
Office of the State Treasurer  
Office of Administration  
    Division of Budget and Planning  
Department of Health and Senior Services



Mickey Wilson, CPA  
Director  
January 27, 2016

Ross Strope  
Assistant Director  
January 27, 2016