

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. No.: 1190-01
Bill No.: Perfected SB 248
Subject: Taxation and Revenue - General
Type: Original
Date: February 14, 2017

Bill Summary: This proposal would repeal the expiration date for tax refund contributions to the Organ Donor Trust Fund.

FISCAL SUMMARY

ESTIMATED NET EFFECT ON GENERAL REVENUE FUND			
FUND AFFECTED	FY 2018	FY 2019	FY 2020
Total Estimated Net Effect on General Revenue	\$0	\$0	\$0

ESTIMATED NET EFFECT ON OTHER STATE FUNDS			
FUND AFFECTED	FY 2018	FY 2019	FY 2020
Organ Donor Program Fund	Less than \$25,000	Less than \$25,000	Less than \$25,000
Total Estimated Net Effect on <u>Other</u> State Funds	Less than \$25,000	Less than \$25,000	Less than \$25,000

Numbers within parentheses: () indicate costs or losses.

This fiscal note contains 5 pages.

ESTIMATED NET EFFECT ON FEDERAL FUNDS			
FUND AFFECTED	FY 2018	FY 2019	FY 2020
Total Estimated Net Effect on <u>All</u> Federal Funds	\$0	\$0	\$0

ESTIMATED NET EFFECT ON FULL TIME EQUIVALENT (FTE)			
FUND AFFECTED	FY 2018	FY 2019	FY 2020
Total Estimated Net Effect on FTE	0	0	0

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

ESTIMATED NET EFFECT ON LOCAL FUNDS			
FUND AFFECTED	FY 2018	FY 2019	FY 2020
Local Government	\$0	\$0	\$0

FISCAL ANALYSIS

ASSUMPTION

Officials from the **Department of Health and Senior Services (DOHSS)** stated the proposal would repeal the sunset provision for income tax refunds designated for the Organ Donor Program Fund. The proposal would allow the Organ Donor Program Fund to continue to receive contributions through the income tax refund process.

DOHSS officials did not provide an estimate of fiscal impact for this proposal.

Officials from the **Office of Administration - Division of Budget and Planning** assume this proposal would have no fiscal impact on their organization and would not have an impact on Total State Revenues or the revenue limit calculations required under the Missouri Constitution.

Officials from the **Office of the Secretary of State**, the **Office of the State Treasurer**, the **Joint Committee on Administrative Rules**, and the **Department of Revenue** assume this proposal would have no fiscal impact on their organizations.

Officials from the **Department of Revenue** provided the following schedule of 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

Oversight notes the current law would expire December 31, 2017, and will assume for fiscal note purposes there would be no significant collections after April, 2017 if this proposal is not enacted. Therefore, Oversight will indicate a fiscal impact for this proposal of less than \$25,000 for FY 2018, FY 2019, and FY 2020.

<u>FISCAL IMPACT - State Government</u>	FY 2018 (10 Mo.)	FY 2019	FY 2020
---	---------------------	---------	---------

ORGAN DONOR PROGRAM FUND

<u>Revenue</u> - Donations to the Organ Donor Program check-off - Sunset removal (Section 143.1016)	Less than <u>\$25,000</u>	Less than <u>\$25,000</u>	Less than <u>\$25,000</u>
ESTIMATED NET EFFECT ON ORGAN DONOR PROGRAM FUND	Less than <u>\$25,000</u>	Less than <u>\$25,000</u>	Less than <u>\$25,000</u>

<u>FISCAL IMPACT - Local Government</u>	FY 2018 (10 Mo.)	FY 2019	FY 2020
	<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

This proposal would repeal the expiration date for tax refund contributions to the Organ Donor Trust 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

Office of the Secretary of State
Office of the State Treasurer
Joint Committee on Administrative Rules
Office of Administration
 Division of Budget and Planning
Department of Health and Senior Services
Department of Revenue

Mickey Wilson, CPA

Director
February 14, 2017



Ross Strobe
Assistant Director
February 14, 2017