

February 23, 2016

The Honorable Ronald Highland, Chairperson  
House Committee on Education  
Statehouse, Room 561-W  
Topeka, Kansas 66612

Dear Representative Highland:

**SUBJECT:** Fiscal Note for HB 2664 by Representative Whipple, et al.

In accordance with KSA 75-3715a, the following fiscal note concerning HB 2664 is respectfully submitted to your committee.

HB 2664 would create the Intercollegiate Adaptive Sport Contribution Program for any adaptive sport recognized by Disabled Sports USA. The program would allow state universities, Washburn University and private postsecondary educational institutions to create an adaptive sport program for disabled students enrolled at their institution, and apply for grant funds within the Kansas Board of Regents. The Board would be required to establish standards and criteria for reviewing, evaluating and approving grant applications and spend \$100,000 of its operating funds on the program for students with disabilities. Beginning with tax years commencing after December 31, 2016, taxpayers would be allowed to make contributions to the program as part of their income tax filing. The revenues would be deposited in the newly created Intercollegiate Adaptive Sport Contribution Program Fund and any grant funds received would have to be matched dollar for dollar by the institution

The Board of Regents indicates HB 2664 would divert \$100,000 from its State General Fund appropriation currently budgeted entirely for operations to grants awarded for the Intercollegiate Adaptive Sport Contribution Program in FY 2017. The Board is unable to estimate the amount of revenue that could be generated from taxpayer contributions because the number of taxpayers that may elect to donate to the program is not known. Postsecondary institutions that elect to offer an adaptive sports program would incur both one-time and annual recurring costs associated with developing, equipping and staffing the program, but costs would vary depending on the type and size of the program.

The Department of Revenue estimates HB 2664 would require modifications to the automated tax system at a cost of \$62,200 in FY 2018. The required programming for this bill by itself would be performed by existing staff of the Department of Revenue. However, if the

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combined effect of implementing this bill and other enacted legislation exceeds the Department's programming resources, or if the time for implementing the changes is insufficient, expenditures for outside contract programmer services beyond the Department's current budget may be required. Any fiscal effect associated with HB 2664 is not reflected in *The FY 2017 Governor's Budget Report*.

Sincerely,

A handwritten signature in black ink, appearing to read "Shawn Sullivan", with a horizontal line extending to the right.

Shawn Sullivan,  
Director of the Budget

cc: Jack Smith, Department of Revenue  
Kelly Oliver, Board of Regents