

July 22, 2015

The Honorable Les Donovan, Sr., Chairperson
Senate Committee on Assessment and Taxation
Statehouse, Room 123-E
Topeka, Kansas 66612

Dear Senator Donovan:

SUBJECT: Fiscal Note for SB 310 by Senate Committee on Ways and Means

In accordance with KSA 75-3715a, the following fiscal note concerning SB 310 is respectfully submitted to your committee.

SB 310 would create an individual income tax checkoff program for the benefit of school districts. Taxpayers would have the option of adding a donation on their Kansas individual income tax form to the Unified School District Contribution Program Check-off Fund in the amount of \$1, \$5, \$10, or any other amount. All monies collected would be used solely for the purpose of financing education in the unified school district of the taxpayer's choice. All expenditures would be administered by the Department of Education.

Estimated State Fiscal Effect				
	FY 2015 SGF	FY 2015 All Funds	FY 2016 SGF	FY 2016 All Funds
Revenue	--	--	--	--
Expenditure	--	--	\$61,464	\$61,464
FTE Pos.	--	--	--	--

The Department of Revenue indicates SB 310 would have no fiscal effect on State General Fund revenues. The Department of Revenue and the Department of Education are unable to estimate the amount of revenue that would be generated as a result of this new checkoff program. The Department of Education indicates that any additional monies received from this new checkoff program would be used for financing education and could be administered within existing staff levels.

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Page 2—SB 310

The Department of Revenue indicates that the bill would require \$61,464 from the State General Fund in FY 2016 to implement the bill and to modify the automated tax system. The required programming for this bill by itself would be performed by existing staff of the Department of Revenue. However, if the 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 too short, expenditures for outside contract programmer services beyond the Department's current budget may be required. Any fiscal effect associated with SB 310 is not reflected in *The FY 2016 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
Dale Dennis, Education