

**COMMONWEALTH OF KENTUCKY STATE FISCAL NOTE STATEMENT
LEGISLATIVE RESEARCH COMMISSION
2015 REGULAR SESSION**

MEASURE

2015 BR NUMBER **0984**

SENATE BILL NUMBER **82**

RESOLUTION NUMBER _____

AMENDMENT NUMBER _____

SUBJECT/TITLE **An ACT relating to an income tax checkoff for the pediatric cancer research trust fund, and making an appropriation therefor.**

SPONSOR **Senator Wise**

NOTE SUMMARY

FISCAL ANALYSIS: IMPACT NO IMPACT INDETERMINABLE IMPACT

LEVEL(S) OF IMPACT: STATE LOCAL FEDERAL

BUDGET UNIT(S) IMPACT: _____

FUND(S) IMPACT: GENERAL ROAD FEDERAL RESTRICTED AGENCY _____ OTHER

FISCAL SUMMARY

FISCAL ESTIMATES	2014-2015	2015-2016	ANNUAL IMPACT AT FULL IMPLEMENTATION
REVENUES			
EXPENDITURES			
NET EFFECT			

() indicates a decrease/negative

MEASURE'S PURPOSE: This bill creates a method by which a person who files an income tax return and is due a refund may designate a portion of that refund to be paid to the pediatric cancer research trust fund. The bill creates the fund into which the designated contributions would be paid, and also creates a board consisting of 9 people, to oversee and create a plan for the expenditure of the funds accumulated in the pediatric cancer research trust fund.

PROVISIONS/MECHANICS: A new Section of KRS Chapter 141 is created to establish the refund checkoff program, and new Sections of KRS Chapter 211 are created to establish the fund and the board.

FISCAL EXPLANATION: Amounts designated by taxpayers to the checkoff program would be paid from funds that would otherwise be refunded to the taxpayer, so no fiscal impact would occur.

The board of the pediatric cancer research trust fund will not receive compensation but could receive travel expenses, so no significant fiscal impact would be incurred relative to the board.

The board is to be attached to the Cabinet for Health and Family Services. It is not anticipated that any additional expenses would be incurred by the CHFS to staff and administer the fund.

DATA SOURCE(S): DOR, CHFS, LRC Staff

PREPARER: John Scott NOTE NUMBER: 5 REVIEW: GMR DATE: 1/27/2015