

**COMMONWEALTH OF KENTUCKY STATE FISCAL NOTE STATEMENT
LEGISLATIVE RESEARCH COMMISSION
2018 REGULAR SESSION**

MEASURE

2018 BR NUMBER **1945**

SENATE BILL NUMBER **204**

RESOLUTION NUMBER _____

AMENDMENT NUMBER _____

SUBJECT/TITLE **An ACT relating to income tax checkoff programs and making an appropriation therefor.**

SPONSOR **Senator A. Kerr**

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	2017-2018	2018-2019	2019-2020	ANNUAL IMPACT AT FULL IMPLEMENTATION
REVENUES				
EXPENDITURES				
NET EFFECT				

() indicates a decrease/negative

MEASURE'S PURPOSE: This bill gives taxpayers the option to donate to the Kentucky Court Appointed Special Advocate (CASA) fund that is established in this bill. The fund will be used to support CASA programs in Kentucky.

PROVISIONS/MECHANICS: Section 1 creates a new section of KRS Chapter 141 that establishes an option for individual taxpayers who are entitled to receive an income tax refund to direct that some or all of the refund be directed to the CASA fund.

Section 2 creates a new section of KRS Chapter 620 that establishes the CASA fund and directs that moneys deposited in the fund be used to support CASA programs in Kentucky.

FISCAL EXPLANATION: The CASA fund is funded through taxpayers electing to donate their individual income tax refunds to the CASA fund on their individual income tax returns. Since the money that the taxpayers may donate is money that would be paid out by the Commonwealth anyway, this bill has no fiscal impact.

DATA SOURCE(S): **LRC Appropriations and Revenue Staff**

PREPARER: **Amit M. Shanker** **NOTE NUMBER:** **133** **REVIEW:** **JAB** **DATE:** **3/5/2018**

LRC 2018-BR1945-SB204