

**COMMONWEALTH OF KENTUCKY FISCAL NOTE STATEMENT
LEGISLATIVE RESEARCH COMMISSION
2019 REGULAR SESSION**

MEASURE

2019 BR NUMBER 0260

SENATE BILL NUMBER 66

TITLE AN ACT relating to the Colon Cancer Screening Program fund and making an appropriation therefor.

SPONSOR Senator Julie Raque Adams

FISCAL SUMMARY

STATE FISCAL IMPACT: YES NO UNCERTAIN

OTHER FISCAL STATEMENT(S) THAT MAY APPLY: ACTUARIAL ANALYSIS LOCAL MANDATE CORRECTIONS IMPACT HEALTH BENEFIT MANDATE

APPROPRIATION UNIT(S) IMPACTED: Vehicle Regulation

FUND(S) IMPACTED: GENERAL ROAD FEDERAL RESTRICTED Colon Cancer Screening Program fund

FISCAL ESTIMATES	2018-2019	2019-2020	ANNUAL IMPACT AT FULL IMPLEMENTATION
REVENUES		Indeterminable	Indeterminable
EXPENDITURES		\$57,000	
NET EFFECT		Indeterminable	Indeterminable

() indicates a decrease/negative

PURPOSE OF MEASURE: The purpose of this proposal is to allow individuals to designate an amount, not to exceed the amount of the individual income tax refund, to be paid to the Kentucky Colon Cancer Screening Program fund established in KRS 214.543. The new refund checkoff process begins for taxable years beginning on or after January 1, 2019.

Creates a new special license plate, with \$10 of the initial fee and \$15 of the renewal fee being designated to the Kentucky Colon Cancer Screening fund.

FISCAL EXPLANATION: The creation of the new individual income tax refund checkoff will allow an individual receiving a refund to designate an amount, not to exceed the amount of the refund, to be paid to the Kentucky Colon Cancer Screening Program fund. The tax liability of the individual is not affected. The taxpayer will receive the overpayment of tax for the period, minus the amount designated to the Kentucky Colon Cancer Screening Program fund.

The design, programming, and materials costs of the plate will be a one-time cost of approximately \$57,000 to the Road Fund. Restricted Fund revenues designated to the Kentucky Colon Cancer Screening Program fund are indeterminable.

DATA SOURCE(S): LRC Staff **PREPARER:** Jennifer Hays, Tammy Branham and Justin Perry
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