

Fiscal Estimate - 2009 Session

Original Updated Corrected Supplemental

LRB Number 09-4298/1	Introduction Number SB-637
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Description
Creating an individual income tax checkoff for childhood cancer research programs and making an appropriation

Fiscal Effect

State:

- | | | |
|---|---|---|
| <input type="checkbox"/> No State Fiscal Effect | | |
| <input type="checkbox"/> Indeterminate | | |
| <input type="checkbox"/> Increase Existing Appropriations | <input type="checkbox"/> Increase Existing Revenues | <input checked="" type="checkbox"/> Increase Costs - May be possible to absorb within agency's budget |
| <input type="checkbox"/> Decrease Existing Appropriations | <input type="checkbox"/> Decrease Existing Revenues | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| <input checked="" type="checkbox"/> Create New Appropriations | | <input type="checkbox"/> Decrease Costs |

Local:

- | | | |
|--|--|--|
| <input type="checkbox"/> No Local Government Costs | | |
| <input type="checkbox"/> Indeterminate | | |
| 1. <input type="checkbox"/> Increase Costs
<input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory | 3. <input type="checkbox"/> Increase Revenue
<input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory | 5. Types of Local Government Units Affected
<input type="checkbox"/> Towns <input type="checkbox"/> Village <input type="checkbox"/> Cities
<input type="checkbox"/> Counties <input type="checkbox"/> Others
<input type="checkbox"/> School Districts <input type="checkbox"/> WTCS Districts |
| 2. <input type="checkbox"/> Decrease Costs
<input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory | 4. <input type="checkbox"/> Decrease Revenue
<input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory | |

Fund Sources Affected <input type="checkbox"/> GPR <input type="checkbox"/> FED <input checked="" type="checkbox"/> PRO <input type="checkbox"/> PRS <input type="checkbox"/> SEG <input type="checkbox"/> SEGS 20.566(1)(hp), 20.250(2)(i), 20.285(1)(go)	Affected Ch. 20 Appropriations
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Agency/Prepared By DOR/ Bradley Caruth (608) 261-8984	Authorized Signature Rebecca Boldt (608) 266-6785	Date 4/16/2010
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Fiscal Estimate Narratives

DOR 4/16/2010

LRB Number	09-4298/1	Introduction Number	SB-637	Estimate Type	Original
Description Creating an individual income tax checkoff for childhood cancer research programs and making an appropriation					

Assumptions Used in Arriving at Fiscal Estimate

Under current Wisconsin law, taxpayers are allowed to donate to several charitable funds listed in their individual income tax return forms. The designated donation amount either increases the payment due at the time the return is filed or decreases the amount that is refunded to the taxpayer.

Under this bill, a new charitable check-off would be created for childhood cancer research programs. The total donations, less the cost of administering the check-off, are to be used by the Medical College of Wisconsin, Inc. and the University of Wisconsin Comprehensive Cancer Center.

Historical data show that the introduction of a new check-off is generally associated with an increase in total donations and a decrease in donations to previously existing check-offs. For example, the multiple sclerosis society, firefighters memorial, and prostate cancer research check-offs were added to individual income tax forms in 2006 and raised \$240,000. At the same time, donations to previously existing funds (the Endangered Resources Program, the Packers football stadium, breast cancer research, and the Veterans Trust Fund) decreased by \$140,000.

The extent to which individual charities raise money depends on their popularity, the substitutability of previously existing charity check-offs, and the general economic climate. Although, the effect of the childhood cancer research programs check-off is not known, it is expected that a portion of its donations will come from new donors and a portion will be the result of taxpayers substituting donations from other check-off charities.

Long-Range Fiscal Implications

Fiscal Estimate Worksheet - 2009 Session

Detailed Estimate of Annual Fiscal Effect

Original
 Updated
 Corrected
 Supplemental

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Description Creating an individual income tax checkoff for childhood cancer research programs and making an appropriation			
I. One-time Costs or Revenue Impacts for State and/or Local Government (do not include in annualized fiscal effect):			
II. Annualized Costs:		Annualized Fiscal Impact on funds from:	
		Increased Costs	Decreased Costs
A. State Costs by Category			
	State Operations - Salaries and Fringes	\$	\$
	(FTE Position Changes)		
	State Operations - Other Costs		
	Local Assistance		
	Aids to Individuals or Organizations		
	TOTAL State Costs by Category	\$	\$
B. State Costs by Source of Funds			
	GPR		
	FED		
	PRO/PRS		
	SEG/SEG-S		
III. State Revenues - Complete this only when proposal will increase or decrease state revenues (e.g., tax increase, decrease in license fee, etc.)			
		Increased Rev	Decreased Rev
	GPR Taxes	\$	\$
	GPR Earned		
	FED		
	PRO/PRS		
	SEG/SEG-S		
	TOTAL State Revenues	\$	\$
NET ANNUALIZED FISCAL IMPACT			
		State	Local
NET CHANGE IN COSTS		\$SeeText	\$
NET CHANGE IN REVENUE		\$	\$
Agency/Prepared By		Authorized Signature	Date
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