

HOUSE BILL 796

Introduced by G. Beck, et al.

2/12	Introduced
2/12	Referred to Taxation
2/13	First Reading
2/13	Fiscal Note Requested
2/19	Fiscal Note Received
2/20	Fiscal Note Printed
3/14	Hearing
3/22	Tabled in Committee

1 *House* BILL NO. *796*
2 INTRODUCED BY *Gary Beech* *Steve Finkbeiner* *Whalen*
3

4 A BILL FOR AN ACT ENTITLED: "AN ACT TO PROVIDE FUNDS FOR
5 THE LEGACY LEGISLATURE THROUGH AN INCOME TAX RETURN
6 CHECKOFF."

7
8 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

9 NEW SECTION. **Section 1.** Voluntary checkoff for legacy
10 legislature. (1) Each individual taxpayer who is required to
11 file an income tax return under this chapter may contribute
12 to the legacy legislature by entering an amount in the
13 appropriate box on his state income tax return.

14 (2) Each Montana state individual income tax return
15 form must contain a provision for indicating a contribution
16 to the legacy legislature in substantially the following
17 form:

18 Legacy legislature. Enter an amount in this box if you
19 wish to contribute an amount of your tax refund or to add
20 that amount to your tax payment to help fund the legacy
21 legislature: \$__. On a joint return, enter the
22 corresponding amount for your spouse if your spouse wishes
23 to contribute for the same purpose: \$__.

24 (3) Money received under this section must be deposited
25 in the Montana legacy legislature account, created in

1 [section 2], after the department of revenue has deducted
2 15% to administer this section.

3 NEW SECTION. **Section 2.** Montana legacy legislature
4 trust fund. (1) There is a Montana legacy legislature
5 account in the state special revenue fund provided for in
6 17-2-102.

7 (2) All money collected under [section 1] and all
8 interest earned by the account before being expended under
9 this section must be deposited in the account.

10 (3) Money in the account must be appropriated to the
11 department of social and rehabilitation services for the
12 operation of the legacy legislature.

13 NEW SECTION. **Section 3.** Codification instruction.
14 [Section 1] is intended to be codified as an integral part
15 of Title 15, chapter 30, and the provisions of Title 15,
16 chapter 30, apply to [section 1].

-End-



STATE OF MONTANA - FISCAL NOTE

Form BD-15

In compliance with a written request, there is hereby submitted a Fiscal Note for HB0796, as introduced.

DESCRIPTION OF PROPOSED LEGISLATION:

An act to provide funds for the Legacy Legislature through an income tax return checkoff.

ASSUMPTIONS:

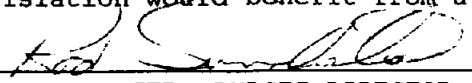
1. The number of individuals that will use the Legacy Legislature checkoff will approximate the average for the current checkoffs for agriculture in the schools, child abuse prevention, and the nongame wildlife program for the 1989 tax year; namely about 1,800.
2. The average contribution to the Legacy Legislature checkoff will be the same as the 1989 average for the above named three programs, approximately \$9.00.
3. The proposal will require modification to the tax processing system within the Department of Revenue. Development costs will be \$19,080 and ongoing costs \$2,920.

FISCAL IMPACT:Department of Revenue:

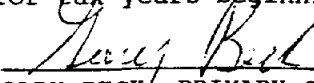
	FY '92			FY '93		
	Current Law	Proposed Law	Difference	Current Law	Proposed Law	Difference
<u>Expenditures:</u>						
F.T.E.	0	0.50	0.50	0	0.10	0.10
Personal Services	0	16,430	16,430	0	2,150	2,150
Operating Expenses	0	5,570	5,570	0	770	770
TOTAL	0	22,000	22,000	0	2,920	2,920
<u>Funding:</u>						
Legacy Legislature (02)	0	2,430	2,430	0	2,430	2,430
General Fund	0	19,570	19,570	0	490	490
Total	0	22,000	22,000	0	2,920	2,920
<u>Revenues:</u>						
Legacy Legislature Checkoff	0	16,200	16,200	0	16,200	16,200
<u>Distribution of Revenues:</u>						
Legacy Legislature Account (02)	0	13,770	13,770	0	13,770	13,770
Dept. of Revenue Admin. (02)	0	2,430	2,430	0	2,430	2,430
Total	0	16,200	16,200	0	16,200	16,200
Impact to General Fund			(19,570)			(490)

TECHNICAL NOTE:

The legislation would benefit from a date of applicability, e.g., for tax years beginning after December 31, 1990.


 ROD SUNDSTED, BUDGET DIRECTOR
 Office of Budget and Program Planning

DATE
 7-18-91


 GARY BECK, PRIMARY SPONSOR

DATE
 2-20-91

Fiscal Note for HB0796, as introduced

HB 796