

LEGISLATIVE FISCAL ESTIMATE TO

ASSEMBLY, No. 1282

STATE OF NEW JERSEY

DATED: April 1, 1996

Assembly Bill No. 1282 of 1996 provides for a checkoff for taxpayers to make voluntary contributions on their gross income tax returns to fund services to victims and witnesses of crime. The bill also permits contributions by taxpayers who are not due refunds through the enclosure of a donation when the tax return is filed. Contributions may be made in amounts of \$5, \$10 or "other amount." The bill provides for these contributions to be deposited in the Victim and Witness Advocacy Fund for grants to qualified public entities and not-for-profit organizations that provide direct services to crime victims and witnesses.

Neither the Division of Taxation nor the Department of Treasury has provided any fiscal information on this bill.

The Office of Legislative Services (OLS) notes that the implementation of this bill would have no impact on the General Fund. The Division of Taxation may incur some administrative expenses; however, these may be recouped under the bill. The OLS cannot predict the amount of taxpayer contributions to this new checkoff fund, and further notes that the other checkoff funds may receive fewer contributions due to an additional choice vying for the money. At present the law provides for a checkoff for the Endangered Wildlife Conservation Fund, the Children's Trust Fund, the Vietnam Veterans' Memorial Fund, the Breast Cancer Research Fund, and the Battleship New Jersey Memorial Fund.

The OLS also notes that the checkoff provisions resulted in the following amounts of contributions in tax returns filed in 1995 for tax year 1994: \$365,097 to the Endangered Wildlife Conservation fund; \$327,378 to the Children's Trust Fund; and \$228,545 to the Vietnam Veterans' Memorial Fund. The Breast Cancer Research Fund and the Battleship New Jersey Memorial Fund were signed into law in 1995 and will first appear as checkoffs on the 1996 gross income tax return in 1997.

This legislative fiscal estimate has been produced by the Office of Legislative Services due to the failure of the Executive Branch to respond to our request for a fiscal note.

This fiscal estimate has been prepared pursuant to P.L.1980, c.67.