

LEGISLATIVE FISCAL ESTIMATE TO  
**ASSEMBLY, No. 2108**  
**STATE OF NEW JERSEY**

DATED: SEPTEMBER 5, 1996

Assembly Bill No. 2108 of 1996 provides for a checkoff for taxpayers to make voluntary contributions on their gross income tax returns to support programs for the developmentally disabled. 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 newly established Developmental Disabilities Fund to be allocated by the Commissioner of Human Services for programs that assist families in caring for family members with developmental disabilities.

On the fiscal note to the identical bill in the Senate (S719), the Division of Taxation noted that the implementation of this bill would have no impact on the General Fund. The division may incur some administrative expenses; however, these may be recouped under the bill. The division also stated that it cannot predict the amount of taxpayer contributions to this new checkoff fund. 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 division also noted that the checkoff provisions resulted in the following amounts of contributions in tax returns filed in 1995 for tax year 1994: \$382,362 to the Endangered Wildlife Conservation fund; \$339,448 to the Children's Trust Fund; and \$243,469 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 gross income tax return in 1997 for tax year 1996.

The Office of Legislative Services concurred with the division and also noted that if this bill is enacted the current checkoff funds may receive fewer contributions due to an additional choice vying for the money.

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.