

FISCAL NOTE TO
SENATE, No. 719

STATE OF NEW JERSEY

DATED: AUGUST 19, 1996

Senate Bill No.719 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.

The Division of Taxation notes 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 notes 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 concurs with the division and also notes that if this bill is enacted the current checkoff funds may receive fewer contributions due to an additional choice vying for the money.

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