

February 21, 2022

The Honorable Caryn Tyson, Chairperson  
Senate Committee on Assessment and Taxation  
Statehouse, Room 548-S  
Topeka, Kansas 66612

Dear Senator Tyson:

**SUBJECT: Fiscal Note for SB 514 by Senate Committee on Assessment and Taxation**

In accordance with KSA 75-3715a, the following fiscal note concerning SB 514 is respectfully submitted to your committee.

SB 514 would create an individual income tax checkoff program for the benefit of state-owned historical sites beginning in tax year 2023. Taxpayers would have the option of adding a donation on their Kansas individual income tax form to the Kansas Historic Site Fund in the amount of \$1, \$5, \$10, or any other amount. The taxpayer would be able to choose the specific state historical site that would receive the donation. All monies collected would be used solely for the purpose of the operation, maintenance, and preservation of the state-owned historic site of the taxpayer's choice. All expenditures would be administered by the State Historical Society.

The Department of Revenue indicates SB 514 would have no fiscal effect on State General Fund revenues. The State Historical Society indicates that the bill has the potential increase donations to state-owned historical sites administered by the State Historical Society by approximately \$2,500 each year beginning in tax year 2023 or FY 2024. The State Historical Society indicates that any additional monies received from this new checkoff program would be used for the operation, maintenance, and preservation of the state-owned historic sites and could be administered within existing staff levels and resources.

The Department indicates that the bill would require \$41,959 from the State General Fund in FY 2023 to implement the bill and to modify the automated tax system. The required programming for this bill by itself would be performed by existing staff of the Department of Revenue. In addition, if the combined effect of implementing this bill and other enacted legislation

exceeds the Department's programming resources, or if the time for implementing the changes is too short, additional expenditures for outside contract programmer services beyond the Department's current budget may be required. Any fiscal effect associated with SB 514 is not reflected in *The FY 2023 Governor's Budget Report*.

Sincerely,

A handwritten signature in black ink, appearing to read "Adam Proffitt", with a stylized flourish at the end.

Adam Proffitt  
Director of the Budget

cc: Lynn Robinson, Department of Revenue  
Matthew Chappell, Historical Society