

**NORTH CAROLINA GENERAL ASSEMBLY**

**LEGISLATIVE FISCAL NOTE**

**BILL NUMBER:** HB 815

**SHORT TITLE:** Donations for Breast Cancer Research

**SPONSOR(S):** Representatives Alexander, Adams, Barnes, Bowen, Bowie, Boyd-McIntyre, Braswell, W. Brown, Church, Crawford, Culpepper, Cunningham, Dickson, Earle, Easterling, Fitch, Fox, Gamble, Grady, Hensley, Locke, Luebke, McAllister, McCrary, McLaughlin, Oldham, Preston, Redwine, Shaw, Sutton, Wainwright, Warner, Womble, Wright, and Yongue

**FISCAL IMPACT:**           **Expenditures:**       **Increase (X)**           **Decrease (**  
**)**  
**Revenues:**           **Increase ( )**           **Decrease (**  
**)**  
**No Impact ( )**  
**No Estimate Available ( )**

**FUNDS AFFECTED:**       **General Fund (X)**       **Highway Fund ( )**  
                          **Local Fund ( )**         **Other Fund ( )**

**BILL SUMMARY:** This bill will allow taxpayers to contribute income tax refunds for breast cancer research by the University of North Carolina.

**EFFECTIVE DATE:** For taxable years beginning on or after January 1, 1995

**PRINCIPAL DEPARTMENT(S)/PROGRAM(S) AFFECTED:** Department of Revenue

<b>FISCAL IMPACT</b>	<b><u>FY</u> 95-96</b>	<b><u>FY</u> 96-97</b>	<b><u>FY</u> 97-98</b>	<b><u>FY</u> 98-99</b>	<b><u>FY</u></b>
99-00					
<b>EXPENDITURES</b>					<b>RECURRING</b>
<b>NON-RECURRING</b>	\$28,864	-0-	-0-	-0-	
-0-					
<b>REVENUES/RECEIPTS</b>					
<b>RECURRING</b>					
<b>NON-RECURRING</b>					
<b>POSITIONS:</b>					

**ASSUMPTIONS AND METHODOLOGY:** The enactment of HB 815 will require the Dept. of Revenue to make computer programming changes to allow a taxpayer to contribute all or part of an individual refund to breast cancer research. The programming changes will be done by contract programmers.

**SOURCES OF DATA:** Dept. of Revenue

**TECHNICAL CONSIDERATIONS:**

**FISCAL RESEARCH DIVISION**

**733-4910**

**PREPARED BY:** Tony Goldman

**APPROVED BY:** Tom Covington   **TOMC**

**DATE:** May 1, 1995



**Signed Copy Located in the NCGA Principal Clerk's Offices**