

SESSION OF 2006

SUPPLEMENTAL NOTE ON SENATE BILL NO. 384

As Amended by House Committee on
Taxation

Brief*

SB 384, as amended, would require two new checkoffs be placed on the Kansas individual income tax form beginning in tax year 2006.

One such checkoff would be for Kansas military emergency relief, and all moneys that taxpayers contribute for this purpose would be used for helping military families defray the costs of food, housing, utilities and medical services incurred when a member is on active military duty; or more generally for other services associated with support of Kansas military personnel and their families.

The second checkoff would be for funding breast cancer research at the University of Kansas Cancer Center relating to the prevention, treatment and cure of the disease. Moneys contributed for this purpose could not be used for the funding of administrative personnel or positions and would be deemed to be supplemental to any other funding otherwise appropriated to the cancer center. Such funds also would be required to be used in collaboration with other research institutions, including members of the Midwest Cancer Alliance and faculty at state institutions. The center would be required to report annually to various standing committees on the use of the checkoff funds for breast cancer research.

Background

Income tax checkoffs are voluntary contributions that may be made on income tax forms. Kansas currently has checkoffs for nongame wildlife improvement and senior citizens' meals on wheels programs.

*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <http://www.kslegislature.org>

The Department of Revenue stated that adding the two additional checkoffs for military emergency relief and breast cancer research beginning in tax year 2006 would cause an additional \$160,000 in administrative costs.

The Adjutant General appeared as a proponent of the original bill, which was introduced at the request of the Governor. Over the last two years, about \$58,000 in emergency military relief already has been provided to military families through the Adjutant General, according to testimony. The Senate Committee amended the bill to authorize the checkoff funds to also be used more generally to support Kansas military personnel and their families.

The Senate Committee also amended the bill to incorporate the provisions of SB 482, with a minor amendment, relating to the checkoff for breast cancer research. Proponents for SB 482 included Senator Barbara Allen, the University of Kansas Cancer Center, and the American Cancer Society.

The House Committee amended the bill at the suggestion of Rep. Carlin to require that the breast cancer checkoff funds be used in collaboration with other research institutions, including members of the Midwest Cancer Alliance and faculty at state institutions.