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MEMORANDUM

To: The Senate committee on Ways and Means
From: Daniel Yoza, Assistant Revisor
Date: March 14, 2012
Re: House bill 2454

House bill 2454 creates the Kansas arts commission checkoff on Kansas individual income tax return forms, and the Kansas arts commission checkoff fund within the state treasury.

The checkoff donation can be made in the amounts of \$1, \$5 or \$10.

Several other similar checkoff programs can be found in Kansas statute at K.S.A. 79-3221f through 79-3221k. These programs include the World War II memorial, the meals on wheels program, military emergency relief, the breast cancer research program and hometown heroes.

If this bill and Senate bill 440 or house bill 2766 or their contents pass, the name of the checkoff and the corresponding fund will be changed to reflect the new name of the Kansas arts industries commission in the conflicts resolution bill.

The effective date of the bill is July 1, 2012.