

SESSION OF 2012

**SUPPLEMENTAL NOTE ON HOUSE BILL NO. 2454**

As Recommended by House Committee on  
Taxation

**Brief\***

HB 2454 would create a new individual income tax checkoff program to provide an additional funding source for the Kansas Arts Commission. Beginning in tax year 2013, individual income taxpayers would have the option of donating to the Kansas Arts Commission Checkoff Fund (KACCF), which is created in the bill.

**Background**

The Arts Commission checkoff would join four other checkoff programs currently available on the Kansas income tax form: non-game wildlife improvement, Meals on Wheels, breast cancer research, and military emergency relief. The total amount provided for all four existing checkoffs in 2011 was \$415,511.

No proponents or opponents appeared during the public hearing in the House Taxation Committee.

No fiscal note was provided for the anticipated amount of revenue that would be received by the KACCF, but no money would be received from the checkoff until the latter half of FY 2014. The Department of Revenue did indicate that the new checkoff program would necessitate \$88,000 of additional administrative costs in FY 2014.

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\*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>