

**INDIVIDUAL INCOME TAX  
PROPERTY TAX REFUND  
Checkoff for Anatomical Gift Education**

February 7, 2001

Department of Revenue  
Analysis of H.F. 189 (Luther)/S.F. 238 (Marty)

	<b>Yes</b>	<b>No</b>
Separate Official Fiscal Note Requested	X	
<b>Fiscal Impact</b>		
DOR Administrative Costs/Savings	X	

	<u>Revenue Gain or (Loss)</u>			
	<u>F.Y. 2002</u>	<u>F.Y. 2003</u>	<u>F.Y. 2004</u>	<u>FY2005</u>
		(000's)		
Anatomical Gift Education Account	0	\$73	\$80	\$88

Effective beginning with tax year 2002.

**EXPLANATION OF THE BILL**

This bill would create a new checkoff to be available on the individual income tax and property tax refund returns. The checkoff would allow taxpayer contributions of \$1 or more to be assigned to an account for initiatives to encourage organ, eye, and tissue donation.

**REVENUE ANALYSIS DETAIL**

- According to a recent survey by the Federal of Tax Administrators for tax year 1998, there are now 177 check off programs available to taxpayers in 41 states funding a wide variety of programs.
- It will be estimated for this new checkoff in Minnesota that a \$5 average contribution and a 0.5% participation rate will occur in the first year.
- Annual growth is estimated to be 10% for the next two years.
- The estimates reflect taxpayer contributions going to the designated account.

**Number of Taxpayers Affected:** about 14,500 returns.

**ADMINISTRATIVE/OPERATIONAL IMPACT**

See fiscal note

Source: Minnesota Department of Revenue  
Tax Research Division  
<http://www.taxes.state.mn.us/polic.html#analyses>