



FISCAL NOTE

House Bill 85

Committee: Finance and Taxation Education Sponsor: Representative Debbie Wood

Analyst: JT Mathis

Date: 05/08/2023

House Bill 85 as passed the House of Representatives creates an income tax refund check-off beginning in the 2024 tax year for the State Parks Division of the Department of Conservation and Natural Resources, Department of Mental Health, and Alabama Medicaid Agency. Based on contributions to the current voluntary income check-off programs in fiscal year 2022, each agency could receive an estimated \$10,500 annually from the provisions of this bill.

This bill would increase the administrative obligations of the Department of Revenue (DOR) by a small, undetermined amount, which would be offset by the allowed cost of administration of up to 5% of collections that may be retained by DOR.