



## FISCAL NOTE

### House Bill 438

Committee: Ways and Means Education

Sponsor: Representative David Faulkner

Analyst: Riley Aaron

Date: 02/24/2026

---

**House Bill 438** as introduced would reinstate the income tax refund check-off program for the Victims of Crime and Leniency, Inc. which would increase the administrative obligations of the Department of Revenue by an undetermined amount but would be offset by the allowed cost of collection of up to 5% of the amount donated to the organization, as provided by current law.

The average annual contributions to the eighteen check-off programs in tax year 2024 was approximately \$10,607. The highest and lowest amounts received by the various check-off recipients in tax year 2024, was \$21,188 and \$3,540, respectively.