

NORTH CAROLINA GENERAL ASSEMBLY

LEGISLATIVE FISCAL NOTE

BILL NUMBER: SB 631

SHORT TITLE: Enhance Highway Wildflower Funds

SPONSOR(S): Sen. Allran

FISCAL IMPACT: Expenditures: Increase (X) Decrease ()
)
 Revenues: Increase () Decrease ()
)
 No Impact ()
 No Estimate Available ()

FUNDS AFFECTED: General Fund (X) Highway Fund ()
 Local Fund () Other Fund ()

BILL SUMMARY: Establishes the Highway Wildflower Account within the Highway Fund. The Account is established to receive transfers from the Special Registration Plate Account and contributions from taxpayers through income tax refund designation. The Dept. of Transportation may use revenue in the Account solely for the purpose of beautification of highways other than those designated as interstate.

EFFECTIVE DATE: For taxable years beginning on or after January 1, 1995

PRINCIPAL DEPARTMENT(S)/PROGRAM(S) AFFECTED: Department of Revenue

FISCAL IMPACT

	<u>FY</u> 95-96	<u>FY</u> 96-97	<u>FY</u> 97-98	<u>FY</u> 98-99	<u>FY</u>
99-00					
EXPENDITURES					RECURRING
NON-RECURRING	\$28,864	-0-	-0-	-0-	
-0-					
REVENUES/RECEIPTS					
RECURRING					
NON-RECURRING					

POSITIONS:

ASSUMPTIONS AND METHODOLOGY: The enactment of SB 631 will require the Dept. of Revenue to make computer programming changes to allow a taxpayer to contribute all or part of an individual refund to the Highway Wildflower Account. The programming changes will be done by contract programmers.

SOURCES OF DATA: Dept. of Revenue

TECHNICAL CONSIDERATIONS: None

FISCAL RESEARCH DIVISION

733-4910

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