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N.C. GENERAL ASSE	MBLY LEGISLATIVE FISCAL	NOTE		Research -4910
FISCAL NOTES	FISCAL NOTE F	ORM		
Prepared By: Louise Young Approved By: TOMC Short Title: REFUND ELECTION	Date Prepared Bill No. 3/22/89 H 360 3/28/89	Edition: 1 Sponsor: 1		
TYPE OF FISCAL IMPACT				
! =		-0-	90-91 \$57,160 -0-	FY
Decrease Expenditure () () ()	Local Fiscal Impact	FY	FY	FY
Decrease Revenue () ()	Local Total Req'ments Receipts/Revenues Net Local Expend./Rev.			
No Estimate Avail. () ()	No. of Positions			

Description of Legislation

- 1. Summary of Legislation
 - "TO ALLOW ELECTION OF CONTRIBUTION FROM TAX REFUNDS TO DEMENTIA SERVICES FUND." Adds G.S. 143B-181.1(d) to create in State Treasury a Dementia Services Fund to be administered by Division of Aging, Department of Human Resources, to support in-home services and caregiver support services of dementia-specific services. Adds G.S. 105-163.16(g) to allow taxpayer to contribute all or part of tax refund to Dementia Services Fund. Requires report by Secretary of Revenue, State Treasurer, and Assistant Secretary for Aging to General Assembly by May 15, 1993.
- 2. Effective Date: Taxpayer contribution provision effective for taxable years beginning on or after January 1, 1989; remainder effective upon ratification.

3. Fund Affected: General Fund			
4. Principal Department/Program Affected Cost or Revenue Impact on State	Departments of	Revenue and	Human Resources
	FY 88-89	FY 89-90	FY
1. Non-Recurring Costs	\$88,400	-0-	
2. Recurring Costs	57,160	57,160	
3. Fiscal Assumptions			

Department of Revenue:

\$88,400 NR Data Entry Program

Instructions Package, Additional

54,160 R Page, Storage

Department of Human Resources:

Computer Costs 3,000 R

Cost/Revenue Impact on County or Local Government

FΥ FΥ FΥ 88-89 89-90

- 1. Non-Recurring Costs/Revenues
- 2. Recurring Costs/Revenues
- 3. Fiscal/Revenue Assumptions

Sources of Data for Fiscal Note Departments of Revenue and Human Resources

Technical Considerations/Comments

Official

Fiscal Research Division Publication

Signed Copy Located in the NCGA Principal Clerk's Offices