

**1999 DRAFTING REQUEST**

**Assembly Amendment (AA-ASA1-AB133)**

Received: **06/24/99**

Received By: **shoveme**

Wanted: **As time permits**

Identical to LRB:

For: **Assembly Republican Caucus 6-1452**

By/Representing: **Rindfleisch**

This file may be shown to any legislator: **NO**

Drafter: **shoveme**

May Contact:

Alt. Drafters:

Subject: **Tax - individual income  
Elections - campaign finance**

Extra Copies: **JTK, RJM**

**Pre Topic:**

ARC:.....Rindfleisch - Am #255,

**Topic:**

Modify election campaign fund checkoff; subtract amount from refund or add to liability

**Instructions:**

See Attached

**Drafting History:**

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	shoveme 06/24/99	chanaman 06/24/99		_____			
/1			ismith 06/24/99	_____	ismith 06/24/99		
/2	shoveme 06/25/99	ygeller 06/25/99	jfrantze 06/25/99	_____	lrb_docadmin 06/25/99		

FE Sent For:

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/1		<i>12/25 JG</i>	ismith 06/24/99	_____	ismith 06/24/99		
	<i>12MES</i> FE Sent For:	<i>6/25</i>	<i>6/25</i>	<i>6/25</i>			

**<END>**

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1?	shoveme	<i>cmr 6/24</i>	<i>IS 6/24</i>	<i>IS/KM 6/24</i>			

*11 MES 6/24/99*

FE Sent For:

<END>

# Budget Amendments 1999- 2000

**Statement of Intent** Elections. Makes the Wisconsin Election Campaign Fund check-off a true check-off.

**Legislator** Walker

**Amendment#** 255

**Staff contact** Greg

**Status** Pass-amen

**Agency** Elections

**Tax Cut**

**Summary** Currently, the Wisconsin Election Campaign Fund (WECF) is funded by monies directed through a \$1 taxpayer designation on state individual income tax returns (\$2 for joint returns).

This motion adds the \$1 to the tax liability of the tax payer or subtracts the amount from the taxpayer's refund.

**Fiscal Impact** According to the Legislative Fiscal Bureau, the amendment would decrease GPR revenue by \$43,000 in fiscal year 2000-01. The fiscal impact on the segregated revenue provided to the WECF is indeterminate.

**ARC Analyst** Kelly Rindfleisch

**Request#:** 248

# Budget Amendments 1999- 2000

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**Legislator** Walker

**Amendment#** 255

**Staff contact** Greg

**Status**

**Agency** Elections

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This motion adds the \$1 to the tax liability of the tax payer or subtracts the amount from the taxpayer's refund.

**Fiscal Impact** ~~\$820,000~~ SEG (WECF)

**ARC Analyst** Kelly Rindfleisch

*\$100K GRR + in 2nd yr of biennium  
-300K?  
SEE LFB FOR EXACT #'S*

*43,000 ↑ GRR-REV*

*↓ SEG*

*take effect*

**Request#:** 248



State of Wisconsin  
1999 - 2000 LEGISLATURE

LRBb1243/p  
MES.....

cmr FMNR

ARC:.....Rindfleisch - Am # 255, Modify election campaign fund checkoff;  
subtract amount from refund or add to liability

FOR 1999-01 BUDGET - NOT READY FOR INTRODUCTION

CAUCUS AMENDMENT

TO ASSEMBLY SUBSTITUTE AMENDMENT 1,

TO 1999 ASSEMBLY BILL 133

8  
CS  
SECTION 1719i. 71.10 (3) (a) (title) of the statutes is created to read:  
71.10 (3) (a) (title) Voluntary payments.

1 At the locations indicated, amend the substitute amendment as follows:

2 1. Page 846, line 2: after that line insert:

3 SECTION 1719j. 71.10 (3) (a) of the statutes is renumbered 71.10 (3) (a) 1. and  
4 amended to read:

5 71.10 (3) (a) ~~Voluntary payments~~ 1. Designation on return. Every Any  
6 individual filing an income tax return who has a tax liability or is entitled to a tax  
7 refund may designate on the return an additional payment in the amount of \$1 or  
8 a deduction from any refund due that individual in the amount of \$1 for the  
9 Wisconsin election campaign fund for the use of eligible candidates under s. 11.50.

score  
plain

1 If the individuals filing a joint return have a tax liability or are entitled to a tax  
2 refund, each individual may make a designation of \$1 under this subsection.

History: 1987 a. 312; 1987 a. 411 ss. 94, 97, 176 to 179; 1987 a. 422 s. 4; 1989 a. 31, 56, 359; 1991 a. 39; 1993 a. 16, 184; 1995 a. 27, 209, 418, 453; 1997 a. 27, 63, 237, 248.

3 **INSERT A**

4 SECTION 17025m 71.10 (3) (b) of the statutes is renumbered 71.10 (3) (f) and  
5 amended to read:

6 71.10 (3) (f) Administration, certification of amounts <sup>confidentiality</sup> The secretary of revenue  
7 shall provide a place for those designations on the face of the individual income tax  
8 return and shall provide next to that place a statement that a designation will not  
9 increase tax liability or reduce a refund. Annually on August 15, the secretary of  
10 revenue shall certify to the elections board, the department of administration and  
11 the state treasurer under s. 11.50 the total amount of received from all designations  
12 made during the preceding fiscal year. If any individual attempts to place any  
13 condition or restriction upon a designation, that individual is deemed not to have  
14 made a designation on his or her tax return.

The names of persons making designations under this subsection shall be strictly confidential.

History: 1987 a. 312; 1987 a. 411 ss. 94, 97, 176 to 179; 1987 a. 422 s. 4; 1989 a. 31, 56, 359; 1991 a. 39; 1993 a. 16, 184; 1995 a. 27, 209, 418, 453; 1997 a. 27, 63, 237, 248.

15 SECTION 17025m 71.10 (3) (b) of the statutes is created to read:

16 **INSERT B**

17 SECTION 17025m 71.10 (3) (c) of the statutes is repealed and recreated to read:

18 **INSERT C**

19 SECTION 17025m 71.10 (3) (d) of the statutes is created to read:

20 **INSERT D**

21 SECTION 17025m 71.10 (3) (e) of the statutes is created to read:

22 **INSERT E**

23 2. Page 1597, line 18: after that line insert:

Handwritten notes: 19jm, 19jp, 19jr, 19jt, FNS, AM, (B), (B), (B), (B)

Adopt in period

Initial  
App  
1  
2  
3  
4

g ← letter "s"  
"7

"(7) WISCONSIN ELECTION CAMPAIGN FUND DESIGNATIONS. The ~~treatment of~~  
~~section 71.10(3) of the statutes~~ first applies to taxable years beginning on January  
1, 2000."

(END)

of the statutes  
renumbering and amendment of section 71:10  
(3)(a) and (b), the repeal and recreation of  
section 71.10 (3)(c) and the creation of  
Section 71.10 (3)(a) (title), ~~2.~~ 2. and 3., (b)<sup>m</sup>,  
(d) and (e) of the statutes



Section 17190 j k. 71.10 (3) (a) 2. and 3.  
of the statutes are created to read:

SECTION 37

1 71.10 (5e) WISCONSIN ELECTION CAMPAIGN FUND. (a) *Voluntary payments.* 1.  
2 'Designation on return.' Any individual filing an income tax return may designate  
3 on the return an additional payment in the amount of \$3 or a deduction from any  
4 refund due that individual in the amount of \$3 for the Wisconsin election campaign  
5 fund.

6 2. 'Designation added to tax owed.' If the individual owes any tax, the  
7 individual shall remit in full the tax due and an additional \$3 for the Wisconsin  
8 election campaign fund when the individual files a tax return.

9 3. 'Designation deducted from refund.' Except as provided under par. (c) if the  
10 individual is owed a refund for that year after crediting under ss. 71.75 (9) and 71.80  
11 (3), the department of revenue shall deduct \$3 for the Wisconsin election campaign  
12 fund from the amount of the refund.

13 71.10 (3) (b) *Errors; failure to remit correct amount.* If an individual who owes a tax fails  
14 to remit an amount equal to or in excess of the total of the actual tax due, after error  
15 corrections, and the amount designated on the return for the Wisconsin election  
16 campaign fund, the designation for the Wisconsin election campaign fund is void.

17 71.10 (3) (c) *Errors; insufficient refund.* If an individual is owed a refund which does not  
18 equal or exceed \$3, after crediting under ss. 71.75 (9) and 71.80 (3) and after error  
19 corrections, the designation for the Wisconsin election campaign fund is void.

20 71.10 (3) (d) *Conditions.* If an individual places any conditions on a designation for the  
21 Wisconsin election campaign fund, the designation is void.

22 71.10 (3) (e) *Void designation.* If a designation for the Wisconsin election campaign fund  
23 is void, the department of revenue shall disregard the designation and determine  
24 amounts due, owed, refunded and received without regard to the void designation.

8  
9  
INSERT  
A

14  
15  
16  
INSERT  
B

17  
18  
INSERT  
C

20  
21  
INSERT  
D

23  
24  
INSERT  
E



1 (f) *Tax return.* The secretary of revenue shall provide a place for the  
2 designations under this subsection on the individual income tax return and the  
3 secretary shall highlight that place on the return by a symbol chosen by the  
4 department of revenue that relates to elections. The names of persons making  
5 designations under this subsection shall be strictly confidential.

6 (g) *Certification of amounts.* Annually, on or before August 15, the secretary  
7 of revenue shall certify to the elections board and the secretary of administration the  
8 total amount received from all designations for the Wisconsin election campaign  
9 fund made by taxpayers during the previous fiscal year. Amounts designated for the

10 Wisconsin election campaign fund under this subsection are not subject to refund to  
11 the taxpayer unless the taxpayer submits information to the satisfaction of the  
12 department <sup>of revenue</sup> within 18 months after the date taxes are due or the date the return is  
13 filed, whichever is later, that the amount designated is clearly in error. Any refund  
14 granted by the department of revenue under this subdivision shall be deducted from  
15 the moneys received under this subsection in the fiscal year that the refund is  
16 certified.

17 **Section 38. Initial applicability.**

18 (1) Except as provided in subsections (2) and (3), this act first applies to  
19 elections held on January 1, 1999.

20 (2) The treatment of sections 11.21 (9) and (16) and 20.510 (1) (i) of the statutes  
21 first applies with respect to campaign finance reports that are required to be filed  
22 after June 30, 1999.

23 (3) The treatment of section 71.10 (3) and (5e) of the statutes first applies to  
24 taxable years beginning on January 1, 1999.

INS,  
AM



State of Wisconsin  
1999 - 2000 LEGISLATURE

LRBb1243/2

MES cmh:js

+jy RMR

ARC:.....Rindfleisch - Am # 255, Modify election campaign fund checkoff;  
subtract amount from refund or add to liability

FOR 1999-01 BUDGET - NOT READY FOR INTRODUCTION

CAUCUS AMENDMENT

TO ASSEMBLY SUBSTITUTE AMENDMENT 1,

TO 1999 ASSEMBLY BILL 133

1 At the locations indicated, amend the substitute amendment as follows:

2 1. Page 851, line 7: after that line insert:

3 "SECTION 1719i. 71.10 (3) (a) (title) of the statutes is created to read:

4 71.10 (3) (a) (title) *Voluntary payments.*

5 SECTION 1719j. 71.10 (3) (a) of the statutes is renumbered 71.10 (3) (a) 1. and  
6 amended to read:

7 71.10 (3) (a) 1. Designation on return. Every Any individual filing an income  
8 tax return ~~who has a tax liability or is entitled to a tax refund~~ may designate on the  
9 return an additional payment in the amount of \$1 or a deduction from any refund due  
10 that individual in the amount of \$1 for the Wisconsin election campaign fund for the

1 use of eligible candidates under s. 11.50. *plain* If the individuals filing a joint return have  
 2 a tax liability or are entitled to a tax refund, each individual *married couple files* may make a designation  
 3 of \$1 under this subsection. *plain spouse plain*

4 **SECTION 1719jk.** 71.10 (3) (a) 2. and 3. of the statutes are created to read:

5 71.10 (3) (a) 2. 'Designation added to tax owed.' If the individual owes any tax,  
 6 the individual shall remit in full the tax due and an additional \$1 for the Wisconsin  
 7 election campaign fund when the individual files a tax return.

8 3. 'Designation deducted from refund.' Except as provided under par. (c) if the  
 9 individual is owed a refund for that year after crediting under ss. 71.75 (9) and 71.80  
 10 (3), the department of revenue shall deduct \$1 for the Wisconsin election campaign  
 11 fund from the amount of the refund.

12 **SECTION 1719jm.** 71.10 (3) (b) of the statutes is renumbered 71.10 (3) (f)  
 13 and amended to read:

14 71.10 (3) (f) Administration, certification of amounts confidentiality. The  
 15 secretary of revenue shall provide a place for those designations on the face of the  
 16 individual income tax return and shall provide next to that place a statement that  
 17 a designation will not increase tax liability or reduce a refund. Annually on August  
 18 15, the secretary of revenue shall certify to the elections board, the department of  
 19 administration and the state treasurer under s. 11.50 the total amount of received  
 20 from all designations made during the preceding fiscal year. If any individual  
 21 attempts to place any condition or restriction upon a designation, that individual is  
 22 deemed not to have made a designation on his or her tax return Amounts designated  
 23 for the Wisconsin election campaign fund under this subsection are not subject to  
 24 refund to the taxpayer unless the taxpayer submits information to the satisfaction  
 25 of the department of revenue within 18 months after the date taxes are due or the

1 date the return is filed, whichever is later, that the amount designated is clearly in  
2 error. Any refund granted by the department of revenue under this subdivision shall  
3 be deducted from the moneys received under this subsection in the fiscal year that  
4 the refund is certified. The names of persons making designations under this  
5 subsection shall be strictly confidential.

6 **SECTION 1719jn.** 71.10 (3) (bm) of the statutes is created to read:

7 **71.10 (3) (bm) *Errors; failure to remit correct amount.*** If an individual who  
8 owes a tax fails to remit an amount equal to or in excess of the total of the actual tax  
9 due, after error corrections, and the amount designated on the return for the  
10 Wisconsin election campaign fund, the designation for the Wisconsin election  
11 campaign fund is void.

12 **SECTION 1719jp.** 71.10 (3) (c) of the statutes is repealed and recreated to read:

13 **71.10 (3) (c) *Errors; insufficient refund.*** If an individual is owed a refund that  
14 does not equal or exceed \$1, after crediting under ss. 71.75 (9) and 71.80 (3) and after  
15 error corrections, the designation for the Wisconsin election campaign fund is void.

16 **SECTION 1719jr.** 71.10 (3) (d) of the statutes is created to read:

17 **71.10 (3) (d) *Conditions.*** If an individual places any conditions on a designation  
18 for the Wisconsin election campaign fund, the designation is void.

19 **SECTION 1719jt.** 71.10 (3) (e) of the statutes is created to read:

20 **71.10 (3) (e) *Void designation.*** If a designation for the Wisconsin election  
21 campaign fund is void, the department of revenue shall disregard the designation  
22 and determine amounts due, owed, refunded and received without regard to the void  
23 designation.”.

24 **2.** Page 1597, line 18: after that line insert:





State of Wisconsin  
1999 - 2000 LEGISLATURE

LRBb1243/2  
MES:cmh&jlg:jf

ARC:.....Rindfleisch - Am #255, Modify election campaign fund checkoff;  
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2 ~~files a joint return have a tax liability or are entitled to a tax refund, each individual~~  
3 ~~spouse may make a designation of \$1 under this subsection.~~

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5 71.10 (3) (a) 2. 'Designation added to tax owed.' If the individual owes any tax,  
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24 **2.** Page 1597, line 18: after that line insert:

