SENATE BILL 453 (LRB -4049)

An Act to amend 20.566 (1) (hp); and to create 71.10 (5fm) of the statutes; relating to: creating an individual income tax checkoff for donations to the fire fighters memorial. (FE)

2005

01-19.	S.	Introduced by Senators **S. Fitzgerald**, **Brown** and **Zien**; cosponsored by Representatives **Gard**, **Schneider** and **J. Fitzgerald**.	
11-29.	S.	Read first time and referred to committee on Job Creation, Economic Development and Consumer Affairs	465
12-21.	S.	Fiscal estimate received.	

2006

01-11.	S.	Senate amendment 1 offered by Senator S. Fitzgerald **(LRB a2023)**	521
01-12.	S.	Public hearing held.	
01-12.	S.	Executive action taken.	
01-17.	S.	Report passage recommended by committee on Job Creation, Economic Development and Consumer Affairs, Ayes 3, Noes 0	523
01-17.	S.	Available for scheduling.	
01-18.	S.	Withdrawn from committee on Senate Organization and rereferred to joint committee on Finance, pursuant to Senate Rule 41 (1)(e)	538
01-18.	S.	Withdrawn from joint committee on Finance and placed on the calendar of 1-19-2006 by committee on Senate Organization, pursuant to Senate Rule 41 (1)(e)	538
01-19.	S.	Read a second time	540
01-19.	S.	Senate amendment 2 offered by Senator S. Fitzgerald **(LRB a2111)**	540
01-19.	S.	Senate amendment 2 **adopted**	540
01-19.	S.	Ordered to a third reading	540
01-19.	S.	Rules suspended	541
01-19.	S.	Read a third time and **passed**, Ayes 31, Noes 2	540
01-19.	S.	Senator Leibham added as a coauthor	539
01-19.	S.	Senator Lassa added as a coauthor	539
01-19.	S.	Ordered immediately messaged	541
01-24.	A.	Received from Senate	741
01-24.	A.	Read first time and referred to committee on Ways and Means	742
02-08.	A.	Public hearing held.	
02-15.	A.	Executive action taken.	
02-23.	A.	Report concurrence recommended by committee on Ways and Means, Ayes 13, Noes 0	837
02-23.	A.	Referred to committee on Rules	837
03-07.	A.	Placed on calendar 3-9-2006 by committee on Rules.	
03-07.	A.	Made a special order of business at 10:42 A.M. on 3-9-2006 pursuant to Assembly Resolution 51	933
03-09.	A.	Representative Nischke added as a cosponsor	950
03-09.	A.	Read a second time	950
03-09.	A.	Ordered to a third reading	950
03-09.	A.	Rules suspended	950
03-09.	A.	Read a third time and **concurred in**	950
03-09.	A.	Ordered immediately messaged	950
03-10.	S.	Received from Assembly concurred in.	

9/18

2005
ENROLLED BILL

05en S B-453

ADOPTED DOCUMENTS:

☑ Orig ☐ Engr ___ SubAmdt ___ 05-4049/1

Amendments to above (if none, write "NONE"): SA2 - a2111/1

Corrections – show date (if none, write "NONE"): None

Topic Rel

3-13-06 SRMiller

Date Enrolling Drafter

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2005 SENATE BILL 453

November 29, 2005 – Introduced by Senators S. FITZGERALD, BROWN and ZIEN, cosponsored by Representatives GARD, SCHNEIDER and J. FITZGERALD. Referred to Committee on Job Creation, Economic Development and Consumer Affairs.

1 AN ACT ***to amend*** 20.566 (1) (hp); and ***to create*** 71.10 (5fm) of the statutes;
2 **relating to:** creating an individual income tax checkoff for donations to the fire
3 fighters memorial.

Analysis by the Legislative Reference Bureau

Under current law, an individual income tax check–off procedure exists that allows an individual who files a return to designate any amount of additional payment or any amount of a refund due for the endangered resources program, a local professional football district, and a breast cancer research program. This bill creates a similar income tax checkoff for designations to the Firefighters Memorial Association, the proceeds of which support the construction, improvement, and maintenance of the fire fighters memorial.

Under the bill, an individual who has an income tax liability, is due a refund, or is required to file a return may designate any amount of additional payment, or any amount of a refund due, to the fire fighters memorial on his or her income tax return. If an individual's designation exceeds the amount of his or her refund, he or she must include a check with his or her tax return for the difference between the amount of the designation and the amount of the refund. If an individual who makes a contribution has a tax liability or has no tax liability and is due no refund, he or she must include a check for the amount of the designation with his or her tax return.

Also under the bill, no designations may be made after the secretary of the Department of Revenue (DOR) certifies that the total amount of net donations to the fire fighters memorial exceeds $400,000. Net donations are the difference between

total donations and administrative costs incurred by DOR in administering the checkoff.

For further information see the ***state*** fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 20.566 (1) (hp) of the statutes, as affected by 2005 Wisconsin Act 25, is amended to read:

20.566 **(1)** (hp) *Administration of endangered resources; professional football district; breast cancer research; fire fighters memorial; veterans trust fund voluntary payments.* The amounts in the schedule for the payment of all administrative costs, including data processing costs, incurred in administering ss. 71.10 (5), (5e), (5f), (5fm), and (5g) and 71.30 (10). All moneys specified for deposit in this appropriation under ss. 71.10 (5) (h) 5., (5e) (h) 4., (5f) (i), (5fm) (i), and (5g) (i) and 71.30 (10) (i) and (11) (i) shall be credited to this appropriation.

SECTION 2. 71.10 (5fm) of the statutes is created to read:

71.10 **(5fm)** FIRE FIGHTERS MEMORIAL CHECKOFF. (a) *Definitions.* In this subsection:

1. "Corporation" means ... Inc.

~~1. "Association" means the Firefighters Memorial Association.~~ INSERT 1

2. "Department" means the department of revenue.

(b) *Voluntary payments.* 1. 'Designation on return.' Every individual filing an income tax return who has a tax liability or is entitled to a tax refund may designate on the return any amount of additional payment or any amount of a refund due that individual for the fire fighters memorial.

2. 'Designation added to tax owed.' If the individual owes any tax, the individual shall remit in full the tax due and the amount designated on the return for the fire fighters memorial when the individual files a tax return.

3. 'Designation deducted from refund.' Except as provided in par. (d), if the individual is owed a refund for that year after crediting under ss. 71.75 (9) and 71.80 (3) and (3m), the department shall deduct the amount designated on the return for the fire fighters memorial from the amount of the refund.

(c) *Errors; failure to remit correct amount.* If an individual who owes taxes fails to remit an amount equal to or in excess of the total of the actual tax due, after error corrections, and the amount designated on the return for the fire fighters memorial:

1. The department shall reduce the designation for the fire fighters memorial to reflect the amount remitted in excess of the actual tax due, after error corrections, if the individual remitted an amount in excess of the actual tax due, after error corrections, but less than the total of the actual tax due, after error corrections, and the amount originally designated on the return for the fire fighters memorial.

2. The designation for the fire fighters memorial is void if the individual remitted an amount equal to or less than the actual tax due, after error corrections.

(d) *Errors; insufficient refund.* If an individual is owed a refund that does not equal or exceed the amount designated on the return for the fire fighters memorial, after crediting under ss. 71.75 (9) and 71.80 (3) and (3m) and after error corrections, the department shall reduce the designation for the fire fighters memorial to reflect the actual amount of the refund that the individual is otherwise owed, after crediting under ss. 71.75 (9) and 71.80 (3) and (3m) and after error corrections.

(e) *Conditions.* If an individual places any conditions on a designation for the fire fighters memorial, the designation is void.

(f) *Void designation.* If a designation for the fire fighters memorial is void, the department shall disregard the designation and determine amounts due, owed, refunded, and received without regard to the void designation.

(g) *Tax return.* The secretary of revenue shall provide a place for the designations under this subsection on the individual income tax return.

(h) *Certification of amounts.* Annually, on or before September 15, the secretary of revenue shall certify to the ~~association~~ corporation, the department of administration, and the state treasurer all of the following: INSERT 2

1. The total amount of the administrative costs, including data processing costs, incurred by the department in administering this subsection during the previous fiscal year.

2. The total amount received from all designations for the fire fighters memorial made by taxpayers during the previous fiscal year.

3. The net amount remaining after the administrative costs, including data processing costs, under subd. 1. are subtracted from the total received under subd. 2.

4. The total of all annual net amounts that have been certified under subd. 3. in the current year and any previous year.

(i) *Appropriations.* From the moneys received from designations for the fire fighters memorial, an amount equal to the sum of administrative expenses, including data processing costs, certified under par. (h) 1. shall be deposited into the general fund and credited to the appropriation account under s. 20.566 (1) (hp), and the net amount remaining that is certified under par. (h) 3. shall be transferred to the ~~association~~ corporation for the construction, improvement, and maintenance of the fire fighters memorial.

INSERT 2

(j) *Amounts subject to refund.* Amounts designated for the fire fighters memorial under this subsection are not subject to refund to the taxpayer unless the taxpayer submits information to the satisfaction of the department, within 18 months after the date on which the taxes are due or the date on which the return is filed, whichever is later, that the amount designated is clearly in error. Any refund granted by the department under this paragraph shall be deducted from the moneys received under this subsection in the fiscal year for which the refund is certified.

(k) *Sunset.* No individual may make a designation described under par. (b) 1. that relates to any taxable year beginning on or after January 1 of the year in which the secretary of revenue certifies under par. (h) 4. that the total net amount exceeds $400,000.

SECTION 3. Initial applicability.

(1) This act first applies to taxable years beginning on January 1 of the year in which this subsection takes effect, except that if this subsection takes effect after July 31 this act first applies to taxable years beginning on January 1 of the year following the year in which this subsection takes effect.

(END)

SENATE AMENDMENT 2,

TO 2005 SENATE BILL 453

January 19, 2006 – Offered by Senator S. FITZGERALD.

1 At the locations indicated, amend the bill as follows:

2 **1.** Page 2, line 13: delete that line and substitute:

3 "1. "Corporation" means the Wisconsin State Firefighters Memorial, Inc.".

4 **2.** Page 4, line 7: on lines 7 and 24, delete "association" and substitute

5 "corporation".

6 **(END)**