

2005 DRAFTING REQUEST

Bill

Received: **11/09/2005**

Received By: **mshovers**

Wanted: **As time permits**

Identical to LRB:

For: **Scott Fitzgerald (608) 266-5660**

By/Representing: **Judi**

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

Drafter: **mshovers**

May Contact: **Faith Russell, LFB**

Addl. Drafters:

Subject: **Tax, Individual - income**

Extra Copies:

Submit via email: **YES**

Requester's email: **Sen.Fitzgerald@legis.state.wi.us**

Carbon copy (CC:) to:

Pre Topic:

No specific pre topic given

Topic:

Individual income tax checkoff for fire fighters memorial

Instructions:

Based on 2005 AB 577 (LRB -3254/1), but have the checkoff sunset after \$400,000 has been donated -- i.e. no donations may be made in the taxable year beginning on the January 1 after the year in which the Secretary of DOR certifies that \$400,000 has been donated

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>
/?	mshovers 11/09/2005	kfollett 11/15/2005		_____			State
/1			pgreensl 11/15/2005	_____	sbasford 11/15/2005	lnorthro 11/16/2005	

FE Sent For:

Att Intro

2005 DRAFTING REQUEST

Bill

Received: **11/09/2005**

Received By: **mshovers**

Wanted: **As time permits**

Identical to LRB:

For: **Scott Fitzgerald (608) 266-5660**

By/Representing: **Judi**

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

Drafter: **mshovers**

May Contact: **Faith Russell, LFB**

Addl. Drafters:

Subject: **Tax, Individual - income**

Extra Copies:

Submit via email: **YES**

Requester's email: **Sen.Fitzgerald@legis.state.wi.us**

Carbon copy (CC:) to:

Pre Topic:

No specific pre topic given

Topic:

Individual income tax checkoff for fire fighters memorial

Instructions:

Based on 2005 AB 577 (LRB -3254/1), but have the checkoff sunset after \$400,000 has been donated -- i.e. no donations may be made in the taxable year beginning on the January 1 after the year in which the Secretary of DOR certifies that \$400,000 has been donated

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>
/?	mshovers 11/09/2005	kfollett 11/15/2005		_____			State
/1			pgreensl 11/15/2005	_____	sbasford 11/15/2005		

FE Sent For:

2005 DRAFTING REQUEST

Bill

Received: 11/09/2005

Received By: mshovers

Wanted: As time permits

Identical to LRB:

For: Scott Fitzgerald (608) 266-5660

By/Representing: Judi

This file may be shown to any legislator: NO

Drafter: mshovers

May Contact: Faith Russell, LFB

Addl. Drafters:

Subject: Tax, Individual - income

Extra Copies:

Submit via email: YES

Requester's email: Sen.Fitzgerald@legis.state.wi.us

Carbon copy (CC:) to:

Pre Topic:

No specific pre topic given

Topic:

Individual income tax checkoff for fire fighters memorial

Instructions:

Based on 2005 AB 577 (LRB -3254/1), but have the checkoff sunset after \$400,000 has been donated -- i.e. no donations may be made in the taxable year beginning on the January 1 after the year in which the Secretary of DOR certifies that \$400,000 has been donated

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>
1/?	mshovers	11/15/05	11/15/05	11/15/05			
1/1 MFS	11/9/05		P8	P8/10			

FE Sent For:

<END>

11/23

2005 - 2006 LEGISLATURE

- 4049/1
LRB-325471
MES:kjf&wlj
stays R.M.M.C.

2005 ASSEMBLY BILL 577

SOON

July 27, 2005 - Introduced by Representatives SCHNEIDER, SINICKI and SHERIDAN, cosponsored by Senators WIRCH and ROESSLER. Referred to Committee on Ways and Means.

refer

- 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.

INS
ANL

\$

ASSEMBLY BILL 577

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:

as affected by Wisconsin Act 25,

1 SECTION 1. 20.566 (1) (hp) of the statutes is amended to read:

2 20.566 (1) (hp) Administration of endangered resources; professional football
3 district; breast cancer research; fire fighters memorial; veterans trust fund; ^{no score} (I) voluntary payments. The
4 amounts in the schedule for the payment of all administrative costs, including data and (Sg)
5 processing costs, incurred in administering ss. 71.10 (5), (5e), and (5f), and (5fm) and
6 71.30 (10). All moneys specified for deposit in this appropriation under ss. 71.10 (5)
7 (h) 5., (5e) (h) 4., and (5f) (i) and (5fm) (i) and 71.30 (10) (i) shall be credited to this
8 appropriation. ^{plain} and (11) (i) ^{plain}

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

10 71.10 (5fm) FIRE FIGHTERS MEMORIAL CHECKOFF. (a) Definitions. In this
11 subsection:

- 12 1. "Association" means the Firefighters Memorial Association.
- 13 2. "Department" means the department of revenue.

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

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

ASSEMBLY BILL 577

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

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

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

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

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

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

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

ASSEMBLY BILL 577

SECTION 2

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

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

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

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

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

13 2.

INS
4-13



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

21 (j) *Amounts subject to refund.* Amounts designated for the fire fighters
22 memorial under this subsection are not subject to refund to the taxpayer unless the
23 taxpayer submits information to the satisfaction of the department, within 18
24 months after the date on which the taxes are due or the date on which the return is
25 filed, whichever is later, that the amount designated is clearly in error. Any refund

ASSEMBLY BILL 577

1 granted by the department under this paragraph shall be deducted from the moneys
2 received under this subsection in the fiscal year for which the refund is certified.

3 **SECTION 3. Initial applicability.**

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

8 (END)

INS
5-2

2005-2006 DRAFTING INSERT
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-4049/?ins
MES.....

INSERT ANL

X ~~4~~ 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.

INSERT 4-13

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

INSERT 5-2

(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.

Northrop, Lori

From: Rhodes-Engels, Judi
Sent: Wednesday, November 16, 2005 3:19 PM
To: Northrop, Lori
Subject: RE: LRB 05-4049/1 attached as requested

Yes, please jacket this for Sen. Fitzgerald.

From: Block, Cindy
Sent: Wednesday, November 16, 2005 3:05 PM
To: Rhodes-Engels, Judi
Subject: FW: LRB 05-4049/1 attached as requested

From:
Sent: Wednesday, November 16, 2005 2:38 PM
To: Sen.Fitzgerald
Subject: LRB 05-4049/1 attached as requested

<< File: 05-4049/1 >> Did you say that you would like this draft jacketed? If so, please send an e-mail to LRB.legal....or simply reply to this and I will take care of it.

*Lori Northrop
Program Assistant
State of WS Legislative Reference Bureau
1 East Main Suite 200
Madison, WY., 53703
Phone 266-3561 fax 264-6948*