



## 2011 SENATE BILL 321

1     **AN ACT** *to amend* 20.250 (2) (g), 71.10 (5) (b) 1., 71.10 (5) (g), 71.10 (5e) (b) 1.,  
2             71.10 (5e) (g), 71.10 (5f) (title), 71.10 (5f) (a) 1., 71.10 (5f) (b) 1., 71.10 (5f) (b) 2.,  
3             71.10 (5f) (b) 3., 71.10 (5f) (c) to (f), 71.10 (5f) (h) 2., 71.10 (5f) (i), 71.10 (5f) (j),  
4             71.10 (5g) (b) 1., 71.10 (5h) (b) 1., 71.10 (5i) (b) 1., 71.10 (5j) (b) 1., 71.10 (5k) (b)  
5             1., 71.10 (5km) (b) 1., 71.10 (5m) (b) 1., 71.30 (10) (g), 71.30 (11) (g), 255.055  
6             (title), 255.055 (1) and 255.055 (2); and **to create** 71.10 (5h) (k) and 71.10 (5s)  
7             of the statutes; **relating to:** limiting the number of individual income tax  
8             checkoffs and combining the breast cancer and prostate cancer checkoffs into  
9             a checkoff for cancer research.

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*Analysis by the Legislative Reference Bureau*

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

10           **SECTION 1.** 20.250 (2) (g) of the statutes is amended to read:

**SENATE BILL 321****SECTION 1**

1           20.250 (2) (g) ~~Breast cancer~~ Cancer research. As a continuing appropriation,  
2 from moneys received as amounts designated under s. 71.10 (5f) (b), 50 percent of the  
3 net amounts certified under s. 71.10 (5f) (h) 3., for breast cancer research under s.  
4 255.055.

5           **SECTION 2.** 71.10 (5) (b) 1. of the statutes is amended to read:

6           71.10 (5) (b) 1. 'Designation on return.' ~~Any~~ Subject to sub. (5s), any individual  
7 filing an income tax return may designate on the return any amount of additional  
8 payment or any amount of a refund due that individual for the endangered resources  
9 program.

10          **SECTION 3.** 71.10 (5) (g) of the statutes is amended to read:

11          71.10 (5) (g) *Tax return.* The secretary of revenue shall provide a place for the  
12 designations under this subsection on the individual income tax return ~~and, on forms~~  
13 ~~printed by the department of revenue, the secretary shall highlight that place on the~~  
14 ~~return by a symbol chosen by the department of revenue that relates to endangered~~  
15 ~~resources.~~

16          **SECTION 4.** 71.10 (5e) (b) 1. of the statutes is amended to read:

17          71.10 (5e) (b) 1. 'Designation on return.' ~~Every~~ Subject to sub. (5s), every  
18 individual filing an income tax return who has a tax liability or is entitled to a tax  
19 refund may designate on the return any amount of additional payment or any  
20 amount of a refund due that individual as a football donation.

21          **SECTION 5.** 71.10 (5e) (g) of the statutes is amended to read:

22          71.10 (5e) (g) *Tax return.* The secretary of revenue shall provide a place for the  
23 designations under this subsection on the individual income tax return, ~~and, on~~  
24 ~~forms printed by the department of revenue, the secretary shall highlight that place~~

**SENATE BILL 321**

1 on the return by a symbol chosen by the department that relates to a football  
2 stadium, as defined in s. 229.821 (6).

3 **SECTION 6.** 71.10 (5f) (title) of the statutes is amended to read:

4 71.10 (5f) (title) ~~BREAST-CANCER~~ CANCER RESEARCH PROGRAM.

5 **SECTION 7.** 71.10 (5f) (a) 1. of the statutes is amended to read:

6 71.10 (5f) (a) 1. “~~Breast cancer~~ Cancer research program” means the program  
7 under s. 255.055 that provides moneys for breast cancer research and the payment  
8 of administrative expenses related to the administration of this subsection.

9 **SECTION 8.** 71.10 (5f) (b) 1. of the statutes is amended to read:

10 71.10 (5f) (b) 1. ‘Designation on return.’ ~~Every~~ Subject to sub. (5s), every  
11 individual filing an income tax return who has a tax liability or is entitled to a tax  
12 refund may designate on the return any amount of additional payment or any  
13 amount of a refund due that individual for the breast cancer research program.

14 **SECTION 9.** 71.10 (5f) (b) 2. of the statutes is amended to read:

15 71.10 (5f) (b) 2. ‘Designation added to tax owed.’ If the individual owes any tax,  
16 the individual shall remit in full the tax due and the amount designated on the return  
17 for the breast cancer research program when the individual files a tax return.

18 **SECTION 10.** 71.10 (5f) (b) 3. of the statutes is amended to read:

19 71.10 (5f) (b) 3. ‘Designation deducted from refund.’ Except as provided in par.  
20 (d), if the individual is owed a refund for that year after crediting under ss. 71.75 (9)  
21 and 71.80 (3), the department of revenue shall deduct the amount designated on the  
22 return for the breast cancer research program from the amount of the refund.

23 **SECTION 11.** 71.10 (5f) (c) to (f) of the statutes are amended to read:

24 71.10 (5f) (c) *Errors; failure to remit correct amount.* If an individual who owes  
25 taxes fails to remit an amount equal to or in excess of the total of the actual tax due,

**SENATE BILL 321****SECTION 11**

1 after error corrections, and the amount designated on the return for the breast cancer  
2 research program:

3 1. The department shall reduce the designation for the breast cancer research  
4 program to reflect the amount remitted in excess of the actual tax due, after error  
5 corrections, if the individual remitted an amount in excess of the actual tax due, after  
6 error corrections, but less than the total of the actual tax due, after error corrections,  
7 and the amount originally designated on the return for the breast cancer research  
8 program.

9 2. The designation for the breast cancer research program is void if the  
10 individual remitted an amount equal to or less than the actual tax due, after error  
11 corrections.

12 (d) *Errors; insufficient refund.* If an individual is owed a refund which does not  
13 equal or exceed the amount designated on the return for the breast cancer research  
14 program, after crediting under ss. 71.75 (9) and 71.80 (3) and after error corrections,  
15 the department shall reduce the designation for the breast cancer research program  
16 to reflect the actual amount of the refund that the individual is otherwise owed, after  
17 crediting under ss. 71.75 (9) and 71.80 (3) and after error corrections.

18 (e) *Conditions.* If an individual places any conditions on a designation for the  
19 breast cancer research program, the designation is void.

20 (f) *Void designation.* If a designation for the breast cancer research program  
21 is void, the department shall disregard the designation and determine amounts due,  
22 owed, refunded, and received without regard to the void designation.

23 **SECTION 12.** 71.10 (5f) (h) 2. of the statutes is amended to read:

24 71.10 (5f) (h) 2. The total amount received from all designations for the breast  
25 cancer research program made by taxpayers during the previous fiscal year.

**SENATE BILL 321**

1           **SECTION 13.** 71.10 (5f) (i) of the statutes, as affected by 2011 Wisconsin Act 32,  
2 is amended to read:

3           71.10 **(5f)** (i) *Appropriations.* From the moneys received from designations for  
4 the breast cancer research program, an amount equal to the sum of administrative  
5 expenses, including data processing costs, certified under par. (h) 1. shall be  
6 deposited in the general fund and credited to the appropriation account under s.  
7 20.566 (1) (hp), and, of the net amount remaining that is certified under par. (h) 3.,  
8 an amount equal to 50 percent shall be credited to the appropriation account under  
9 s. 20.250 (2) (g) and an amount equal to 50 percent shall be credited to the  
10 appropriation account under s. 20.285 (1) (k) for breast cancer research conducted  
11 by the University of Wisconsin Carbone Cancer Center.

12           **SECTION 14.** 71.10 (5f) (j) of the statutes is amended to read:

13           71.10 **(5f)** (j) *Amounts subject to refund.* Amounts designated for the breast  
14 cancer research program under this subsection are not subject to refund to the  
15 taxpayer unless the taxpayer submits information to the satisfaction of the  
16 department, within 18 months after the date on which the taxes are due or the date  
17 on which the return is filed, whichever is later, that the amount designated is clearly  
18 in error. Any refund granted by the department under this paragraph shall be  
19 deducted from the moneys received under this subsection in the fiscal year for which  
20 the refund is certified.

21           **SECTION 15.** 71.10 (5g) (b) 1. of the statutes is amended to read:

22           71.10 **(5g)** (b) 1. ‘Designation on return.’ ~~Every~~ Subject to sub. (5s), every  
23 individual filing an income tax return who has a tax liability or is entitled to a tax  
24 refund may designate on the return any amount of additional payment or any  
25 amount of a refund due that individual as a veterans trust fund donation.

**SENATE BILL 321****SECTION 16**

1           **SECTION 16.** 71.10 (5h) (b) 1. of the statutes is amended to read:

2           71.10 **(5h)** (b) 1. ‘Designation on return.’ ~~Every~~ Subject to sub. (5s), every  
3 individual filing an income tax return who has a tax liability or is entitled to a tax  
4 refund may designate on the return any amount of additional payment or any  
5 amount of a refund due that individual for the prostate cancer research program.

6           **SECTION 17.** 71.10 (5h) (k) of the statutes is created to read:

7           71.10 **(5h)** (k) *Sunset.* This subsection does not apply to any taxable year that  
8 begins after December 31, 2011.

9           **SECTION 18.** 71.10 (5i) (b) 1. of the statutes is amended to read:

10           71.10 **(5i)** (b) 1. ‘Designation on return.’ ~~Every~~ Subject to sub. (5s), every  
11 individual filing an income tax return who has a tax liability or is entitled to a tax  
12 refund may designate on the return any amount of additional payment or any  
13 amount of a refund due that individual for the military family relief fund.

14           **SECTION 19.** 71.10 (5j) (b) 1. of the statutes is amended to read:

15           71.10 **(5j)** (b) 1. ‘Designation on return.’ ~~Every~~ Subject to sub. (5s), every  
16 individual filing an income tax return who has a tax liability or is entitled to a tax  
17 refund may designate on the return any amount of additional payment or any  
18 amount of a refund due that individual for Second Harvest.

19           **SECTION 20.** 71.10 (5k) (b) 1. of the statutes, as created by 2011 Wisconsin Act  
20 32, is amended to read:

21           71.10 **(5k)** (b) 1. ‘Designation on return.’ ~~Every~~ Subject to sub. (5s), every  
22 individual filing an income tax return who has a tax liability or is entitled to a tax  
23 refund may designate on the return any amount of additional payment or any  
24 amount of a refund due that individual for the Badger Chapter.

**SENATE BILL 321**

1           **SECTION 20m.** 71.10 (5km) (b) 1. of the statutes, as created by 2011 Wisconsin  
2 Act 76, is amended to read:

3           71.10 **(5km)** (b) 1. ‘Designation on return.’ ~~Every~~ Subject to sub. (5s), every  
4 individual filing an income tax return who has a tax liability or is entitled to a tax  
5 refund may designate on the return any amount of additional payment or any  
6 amount of a refund due that individual for the Special Olympics.

7           **SECTION 21.** 71.10 (5m) (b) 1. of the statutes is amended to read:

8           71.10 **(5m)** (b) 1. ‘Designation on return.’ ~~Every~~ Subject to sub. (5s), every  
9 individual filing an income tax return who has a tax liability or is entitled to a tax  
10 refund may designate on the return any amount of additional payment or any  
11 amount of a refund due that individual for programs for people with multiple  
12 sclerosis.

13           **SECTION 22.** 71.10 (5s) of the statutes is created to read:

14           71.10 **(5s)** LIMITATIONS ON CHECKOFFS. (a) For taxable years beginning after  
15 December 31, 2011, individuals may not have the option of making a designation to  
16 more than 10 individual income checkoffs and the department may not place more  
17 than 10 checkoffs on the income tax form. If a checkoff is created for taxable years  
18 beginning after December 31, 2011, and before January 1, 2015, the department may  
19 not place it on the form, and no designations may be made to the checkoff, for a  
20 taxable year that begins before January 1, 2015, except that this limitation does not  
21 apply to a checkoff created in a bill that is introduced in both houses of the legislature  
22 before June 1, 2011. The limitations in this paragraph do not apply to the checkoff  
23 under sub. (5fm).

**SENATE BILL 321****SECTION 22**

1 (b) For taxable years beginning after December 31, 2011, there may be no  
2 individual income tax checkoffs of a temporary nature other than the checkoff under  
3 sub. (5fm).

4 (c) Beginning in September 2014, based on the amounts certified by the  
5 secretary of revenue in August or September 2013, and 2014, as specified in subs. (5)  
6 (h), (5e) (h), (5f) (h), (5g) (h), (5h) (h), (5i) (h), (5j) (h), (5k) (h), (5km) (h), and (5m) (h),  
7 and for every 2-year period thereafter, the secretary of revenue shall rank the  
8 checkoffs based on the total amount of designations received for each checkoff for  
9 each 2-year period. For each 2-year period, beginning with 2014, the secretary of  
10 revenue shall rank every checkoff that is created under this section.

11 (d) 1. If more than 11 checkoffs exist under this section after August 14, 2014,  
12 and every 2 years thereafter, not including the checkoff under sub. (5fm), only the  
13 8 highest ranking checkoffs for which designations were made in the previous 2-year  
14 period may appear on the income tax form for the next 2 taxable years.

15 2. The remaining 2 checkoffs for which designations may be made and which  
16 shall be placed on the income tax form for the next 2 taxable years, in place of the 2  
17 lowest ranking checkoffs, shall be checkoffs that have not received any designations  
18 during the previous 2-year period.

19 3. The 2 remaining checkoffs, described under subd. 2., shall be the 2 oldest  
20 checkoffs, based on the date each checkoff was placed on a list of checkoffs,  
21 maintained by the department, that are eligible to be placed on the form. If 2 or more  
22 checkoffs have been placed on the list at the same time, the oldest checkoff shall then  
23 be calculated according to their effective dates.



**SENATE BILL 321**

1           4. If 10 checkoffs exist under this section after August 14, 2014, not including  
2 the checkoff under sub. (5fm), those 10 checkoffs may appear on the income tax form  
3 for the next 2 taxable years.

4           5. If 11 checkoffs exist under this section after August 14, 2014, not including  
5 the checkoff under sub. (5fm), only the 9 highest ranking checkoffs for which  
6 designations were made in the previous 2-year period may appear on the income tax  
7 form for the next 2 taxable years. The remaining checkoff for which designations  
8 may be made and which shall be placed on the income tax form for the next 2 taxable  
9 years, in place of the lowest ranking checkoff, shall be a checkoff that has not received  
10 any designations during the previous 2-year period. This last checkoff shall be  
11 selected using the method described under subd. 3.

12           **SECTION 23.** 71.30 (10) (g) of the statutes is amended to read:

13           71.30 (10) (g) *Tax return.* The secretary of revenue shall provide a place for the  
14 designations under this subsection on the corporate income and franchise tax  
15 returns and the secretary shall highlight that place on the returns by a symbol  
16 chosen by the department that relates to endangered resources.

17           **SECTION 24.** 71.30 (11) (g) of the statutes is amended to read:

18           71.30 (11) (g) *Tax return.* The secretary of revenue shall provide a place for the  
19 designations under this subsection on the corporate income and franchise tax  
20 returns and the secretary shall highlight that place on the returns by a symbol  
21 chosen by the department of veterans affairs that relates to veterans.

22           **SECTION 25.** 255.055 (title) of the statutes is amended to read:

23           **255.055 (title) ~~Breast cancer~~ Cancer research program.**

24           **SECTION 26.** 255.055 (1) of the statutes, as affected by 2011 Wisconsin Act 32,  
25 is amended to read:

