



State of Wisconsin  
2005 - 2006 LEGISLATURE

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**ASSEMBLY SUBSTITUTE AMENDMENT 1,  
TO 2005 ASSEMBLY BILL 1087**

March 30, 2006 - Offered by JOINT COMMITTEE ON FINANCE.

1 **AN ACT** *to amend* 20.566 (1) (hp); and *to create* 20.250 (2) (h), 20.285 (1) (gn),  
2 71.10 (5h) and 255.054 of the statutes; **relating to:** creating an individual  
3 income tax checkoff for the prostate cancer research program, creating the  
4 prostate cancer research program, and making appropriations.

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***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. Similar checkoffs exist to provide payments to a breast cancer research program and to provide a donation to a professional football stadium district. This substitute amendment creates a similar income tax checkoff for designations to fund prostate cancer research programs.

Under the substitute amendment, 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 fund prostate cancer research 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.

The substitute amendment requires that an amount equal to 50 percent of the total amount of designations received, less the total cost of administering the income tax check-off procedure, be credited to an appropriation account under the Department of Public Instruction and to an appropriation account under the University of Wisconsin System.

Under the substitute amendment, the Medical College of Wisconsin, Inc., and the University of Wisconsin Comprehensive Cancer Center must use the moneys appropriated for prostate cancer research projects. Annually, by January 1, the Medical College of Wisconsin, Inc., and the Board of Regents of the University of Wisconsin System must report to the legislature and to the governor on the prostate cancer research projects each has conducted using the moneys in the previous fiscal year.

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

1           **SECTION 1.** 20.250 (2) (h) of the statutes is created to read:

2           20.250 (2) (h) *Prostate cancer research.* As a continuing appropriation, from  
3           moneys received as amounts designated under s. 71.10 (5h) (i), 50 percent of the net  
4           amounts certified under s. 71.10 (5h) (h) 3., to provide prostate cancer research  
5           grants under s. 255.054.

6           **SECTION 2.** 20.285 (1) (gn) of the statutes is created to read:

7           20.285 (1) (gn) *Prostate cancer research.* As a continuing appropriation, from  
8           moneys received as amounts designated under s. 71.10 (5h) (i), 50 percent of the net  
9           amounts certified under s. 71.10 (5h) (h) 3., for prostate cancer research conducted  
10          by the University of Wisconsin Comprehensive Cancer Center under s. 255.054.

11          **SECTION 3.** 20.566 (1) (hp) of the statutes, as affected by 2005 Wisconsin Acts  
12          25 and 71, is amended to read:

13          20.566 (1) (hp) *Administration of endangered resources; professional football*  
14          *district; breast cancer research; veterans trust fund; multiple sclerosis programs;*

1 prostate cancer research voluntary payments. The amounts in the schedule for the  
2 payment of all administrative costs, including data processing costs, incurred in  
3 administering ss. 71.10 (5), (5e), (5f), and (5g), (5h), and (5m), and 71.30 (10). All  
4 moneys specified for deposit in this appropriation under ss. 71.10 (5) (h) 5., (5e) (h)  
5 4., (5f) (i) and, (5g) (i), (5h) (i), and (5m) (i), and 71.30 (10) (i) and (11) (i) shall be  
6 credited to this appropriation.

7 **SECTION 4.** 71.10 (5h) of the statutes is created to read:

8 71.10 **(5h)** PROSTATE CANCER RESEARCH PROGRAM. (a) *Definitions.* In this  
9 subsection:

10 1. "Department" means the department of revenue.

11 2. "Prostate cancer research program" means the program under s. 255.054  
12 that provides money for prostate cancer research and the payment of administrative  
13 expenses related to the administration of this subsection.

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 prostate cancer research program.

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 prostate cancer research program when the individual files a tax return.

21 3. 'Designation deducted from refund.' Except as provided in par. (d), if the  
22 individual is owed a refund for that year after crediting under ss. 71.75 (9) and 71.80  
23 (3) and (3m), the department shall deduct the amount designated on the return for  
24 the prostate cancer research program from the amount of the refund.

1           (c) *Errors; failure to remit correct amount.* If an individual who owes taxes fails  
2 to remit an amount equal to or in excess of the total of the actual tax due, after error  
3 corrections, and the amount designated on the return for the prostate cancer  
4 research program:

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

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

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

21           (e) *Conditions.* If an individual places any conditions on a designation for the  
22 prostate cancer research program, the designation is void.

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

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 Board of Regents of the University of  
5 Wisconsin System, the Medical College of Wisconsin, Inc., the department of  
6 administration, and the state treasurer all of the following:

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

10           2. The total amount received from all designations for the prostate cancer  
11 research program made by taxpayers during the previous fiscal year.

12           3. The net amount remaining after the administrative costs, including data  
13 processing costs, under subd. 1. are subtracted from the total received under subd.  
14 2.

15           (i) *Appropriations, disbursement of funds to the fund.* From the moneys  
16 received from designations for the prostate cancer research program, an amount  
17 equal to the sum of administrative expenses, including data processing costs,  
18 certified under par. (h) 1. shall be deposited in the general fund and credited to the  
19 appropriation account under s. 20.566 (1) (hp), and the net amount remaining that  
20 is certified under par. (h) 3. shall be credited to the appropriation accounts under ss.  
21 20.250 (2) (h) and 20.285 (1) (gn), for the use specified under s. 255.054 (1).

22           (j) *Amounts subject to refund.* Amounts designated for the prostate cancer  
23 research program under this subsection are not subject to refund to the taxpayer  
24 unless the taxpayer submits information to the satisfaction of the department,  
25 within 18 months after the date on which the taxes are due or the date on which the

1 return is filed, whichever is later, that the amount designated is clearly in error. Any  
2 refund granted by the department under this paragraph shall be deducted from the  
3 moneys received under this subsection in the fiscal year for which the refund is  
4 certified.

5 **SECTION 5.** 255.054 of the statutes is created to read:

6 **255.054 Prostate cancer research program.** (1) The Medical College of  
7 Wisconsin, Inc., and the University of Wisconsin Comprehensive Cancer Center  
8 shall use the moneys appropriated under ss. 20.250 (2) (h) and 20.285 (1) (gn) for  
9 prostate cancer research projects. These moneys may not be used to supplant funds  
10 available for prostate cancer research from other sources.

11 (2) Annually by January 1, the Medical College of Wisconsin, Inc., and the  
12 Board of Regents of the University of Wisconsin System shall each report to the  
13 appropriate standing committees of the legislature under s. 13.172 (3) and to the  
14 governor on the prostate cancer research projects each has conducted under sub. (1)  
15 in the previous fiscal year.

16 **SECTION 6. Initial applicability.**

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

21 (END)