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**WISCONSIN LEGISLATIVE COUNCIL  
ACT MEMO**

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**2003 Wisconsin Act 176  
[2003 Assembly Bill 351]**

**Breast Cancer Research**

2003 Acts: [www.legis.state.wi.us/2003/data/acts/](http://www.legis.state.wi.us/2003/data/acts/)

Act Memos: [www.legis.state.wi.us/lc/act\\_memo/act\\_memo.htm](http://www.legis.state.wi.us/lc/act_memo/act_memo.htm)

Act 176 establishes an income tax check-off for breast cancer research. Under the Act, every individual filing an income tax return who has a tax liability or who is entitled to a tax refund may designate any amount of additional payment or any amount of a refund to go to the breast cancer research program. If the individual owes any tax, he or she must remit in full the tax due and the amount designated on the return for the breast cancer research program. If the individual is owed a refund, the amount designated on the return for the breast cancer research program is subtracted from the amount of the refund.

Of the amount received under the income tax check-off, after administrative expenses, 50% goes to the Medical College of Wisconsin and 50% goes to the University of Wisconsin Comprehensive Cancer Center. Those entities are required to use the money for breast cancer research projects. The money may not be used to supplant funds available for breast cancer research from other sources. The Act also requires an annual report by the Medical College of Wisconsin and the Board of Regents of the University of Wisconsin System on breast cancer research projects that they have conducted under this program in the previous fiscal year.

**Effective Date:** The Act takes effect on April 21, 2004, and first applies to taxable years beginning on January 1, 2004.

**Prepared by:** Richard Sweet, Senior Staff Attorney

April 13, 2004

RNS:ksm

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This memo provides a brief description of the Act. For more detailed information,  
consult the text of the law and related legislative documents.