



WISCONSIN LEGISLATIVE COUNCIL ACT MEMO

2005 Wisconsin Act 323
[2005 Senate Bill 453]

Fire Fighters Memorial

2005 Wisconsin Act 323 (“the Act”) authorizes individuals to contribute to the fire fighters memorial by a donation made as a check-off on state income tax returns.

Under the Act, 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 the donation exceeds the amount of the refund or if there is no refund, a check must be included with the tax return for the difference.

The Act specifies that no donations may be made after the Secretary of the Department of Revenue certifies that the total amount of net donations to the fire fighters memorial exceeds \$400,000.

Effective Date: The Act first applies to income tax returns filed for taxable year 2006 (generally, income tax returns filed in 2007).

Prepared by: William Ford, Senior Staff Attorney

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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 at the Legislature’s Web site at: <http://www.legis.state.wi.us/>.