February 10, 2000 – Introduced by Senator Wirch, cosponsored by Representatives Kreuser, Seratti, Handrick, Steinbrink, Turner, Kreibich, Lassa, Hoven and Hutchison. Referred to Insurance, Tourism, Transportation and Corrections.

AN ACT to amend 341.14 (6r) (b) 3. and 341.14 (6r) (fm) 7.; and to create 20.370 (5) (au), 23.0965, 25.40 (1) (a) 19., 341.14 (6r) (b) 7. and 341.14 (6r) (f) 54. of the statutes; relating to: special distinguishing registration plates associated with Ducks Unlimited, Inc., and making an appropriation.

Analysis by the Legislative Reference Bureau

Under current law, any group or organization may apply to the department of transportation (DOT) for designation as an authorized special group. If the application is approved, members of the authorized special group may obtain special distinguishing registration plates for certain vehicles they register with DOT. Special plates may be obtained for automobiles, station wagons, motor homes and certain dual purpose motor homes, farm trucks and dual purpose farm trucks that are owned or leased by special group members. A fee, in addition to the regular registration fee for the particular kind of vehicle, is assessed for the issuance or reissuance of most special plates.

Before October 2, 1998, authorized special groups whose members may obtain special distinguishing registration plates were specifically enumerated in state law. Current law provides that specific enumeration in state law of authorized special groups is limited to those special groups enumerated before October 2, 1998.

Members of authorized special groups related to certain campuses of the University of Wisconsin (UW) System or to the support of endangered or threatened species pay an additional annual fee as a tax deductible contribution to the UW

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System or to the endangered resources program administered by the department of natural resources.

This bill establishes an authorized special group specifically enumerated in state law for persons interested in obtaining special distinguishing registration plates supporting Ducks Unlimited, Inc., and its conservation efforts in the United States, Canada and Mexico. In addition to the regular vehicle registration fee, special group members are required to pay a \$15 fee for issuance or reissuance of the special plates and an additional \$25 annual fee as a tax deductible contribution that provides funds to Ducks Unlimited, Inc., a nonprofit corporation, for its conservation efforts in the United States, Canada and Mexico. Under the bill, Ducks Unlimited, Inc., is required to annually submit an audited financial statement of its use of the funds received from these tax deductible contributions. Funding to Ducks Unlimited, Inc., is discontinued if the nonprofit organization dissolves or loses its tax-exempt status under federal law.

For further information see the *state and local* 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:

Section 1. 20.370 (5) (au) of the statutes is created to read:

20.370 (5) (au) Resource aids — Ducks Unlimited, Inc., payments. All moneys received under s. 341.14 (6r) (b) 7. for payments to Ducks Unlimited, Inc., under s. 23.0965 (1).

Section 2. 23.0965 of the statutes is created to read:

23.0965 Payments to Ducks Unlimited, Inc. (1) The department of natural resources shall enter into an agreement with Ducks Unlimited, Inc., to make payments from the appropriation under s. 20.370 (5) (au) to Ducks Unlimited, Inc., to fund its conservation efforts in the United States, Canada and Mexico.

(2) The agreement under sub. (1) shall require that Ducks Unlimited, Inc., annually submit to the attorney general and the presiding officer of each house of the legislature an audited financial statement of its use of the payments under sub. (1), prepared in accordance with generally accepted accounting principles.

(3) Payments to Ducks Unlimited, Inc., under sub. (1) shall be discontinued by the department if Ducks Unlimited, Inc., dissolves or is no longer exempt from taxation under section 501 (c) of the Internal Revenue Code.

Section 3. 25.40 (1) (a) 19. of the statutes is created to read:

25.40 (1) (a) 19. Moneys received under s. 341.14 (6r) (b) 7. that are deposited in the conservation fund and credited to the appropriation account under s. 20.370 (5) (au).

SECTION 4. 341.14 (6r) (b) 3. of the statutes is amended to read:

341.14 (**6r**) (b) 3. An additional fee of \$15 shall be charged for the issuance or reissuance of a plate issued on an annual basis for a special group specified under par. (f) 35. to 47. er, 53. or 54. or designated by the department under par. (fm). An additional fee of \$15 shall be charged for the issuance or reissuance of a plate issued on a biennial basis for a special group specified under par. (f) 35. to 47. er, 53 or 54. or designated by the department under par. (fm) if the plate is issued during the first year of the biennial registration period or \$15 for the issuance or reissuance if the plate is issued during the 2nd year of the biennial registration period. The department shall deposit in the general fund and credit to the appropriation account under s. 20.395 (5) (cj) all fees collected under this subdivision for the issuance or reissuance of a plate for a special group designated by the department under par. (fm).

Section 5. 341.14 (6r) (b) 7. of the statutes is created to read:

341.14 (**6r**) (b) 7. An additional fee of \$25 that is in addition to the fee under subd. 3. shall be charged for the issuance or renewal of a plate issued on an annual basis for the special group specified under par. (f) 54. An additional fee of \$50 that is in addition to the fee under subd. 3. shall be charged for the issuance or renewal

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of a plate issued on the biennial basis for the special group specified under par. (f) 54. if the plate is issued or renewed during the first year of the biennial registration period or \$25 for the issuance or renewal if the plate is issued or renewed during the 2nd year of the biennial registration period. All moneys received under this subdivision in excess of the initial costs of production of the special group plate under par. (f) 54. or \$196,700, whichever is less, shall be deposited in the conservation fund and credited to the appropriation under s. 20.370 (5) (au). To the extent permitted under ch. 71, the fee under this subdivision is deductible as a charitable contribution for purposes of the taxes under ch. 71.

Section 6. 341.14 (6r) (f) 54. of the statutes is created to read:

341.14 **(6r)** (f) 54. Persons interested in obtaining a plate supporting Ducks Unlimited, Inc., and its conservation efforts in the United States, Canada and Mexico.

SECTION 7. 341.14 (6r) (fm) 7. of the statutes is amended to read:

341.14 (**6r**) (fm) 7. After October 1, 1998, additional authorized special groups may only be special groups designated by the department under this paragraph. The authorized special groups enumerated in par. (f) shall be limited solely to those special groups specified under par. (f) on October 1, 1998. This subdivision does not apply to the special group specified under par. (f) 54.

20 (END)