



## 2005 ASSEMBLY BILL 1087

March 2, 2006 - Introduced by Representatives WARD, KREUSER, TRAVIS, MUSSER, FIELDS, JESKEWITZ, RICHARDS, GUNDERSON, SHILLING, HAHN, BERCEAU, AINSWORTH, NELSON, VOS, SHERIDAN, OTT, SEIDEL, MCCORMICK, LEHMAN, WOOD, TURNER, MURSAU, COLON and GRIGSBY, cosponsored by Senators A. LASEE, PLALE, ROESSLER, LASSA, ROBSON, ERPENBACH, S. FITZGERALD and DARLING. Referred to Joint Committee on Finance.

1     **AN ACT to amend** 20.566 (1) (hp); and **to create** 15.195 (7), 20.435 (5) (jm), 71.10  
2           (5h) and 255.07 of the statutes; **relating to:** creating an individual income tax  
3           checkoff for prostate cancer research, creating the Prostate Cancer Research  
4           Board, creating the prostate cancer research program, and making  
5           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 bill creates a similar income tax checkoff for designations to fund prostate cancer research.

Under the bill, 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.

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The bill requires that an amount equal to 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 Health and Family Services.

The bill creates a four-member Prostate Cancer Research Board (board) within the Department of Health and Family Services. The board annually must solicit applications from prostate cancer researchers in Wisconsin and select recipients for grants for the performance of prostate cancer research. Criteria for the selection of the grant recipients must be developed by the board after consulting with an entity, the Wisconsin Prostate Cancer Research Fund (WPCRF). Moneys from the designation to fund prostate cancer research are required to be awarded by WPCRF as grants to these recipients. Annually, WPCRF must report to the legislature and the governor on what research projects were conducted with the funds.

For further information see the *state* fiscal estimate, which will be printed as an appendix to this bill.

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

1           **SECTION 1.** 15.195 (7) of the statutes is created to read:

2           15.195 (7) PROSTATE CANCER RESEARCH BOARD. There is created a prostate cancer  
3 research board that is attached to the department of health and family services  
4 under s. 15.03. The board shall consist of the following members:

5           (a) One member appointed by the majority leader of the assembly.

6           (b) One member appointed by the minority leader of the assembly.

7           (c) One member appointed by the majority leader of the senate.

8           (d) One member appointed by the minority leader of the senate.

9           **SECTION 2.** 20.435 (5) (jm) of the statutes is created to read:

10           20.435 (5) (jm) *Prostate cancer research.* As a continuing appropriation, from  
11 the moneys received under s. 71.10 (5h) (i), the net amounts certified under s. 71.10  
12 (5h) (h) 3., to provide prostate cancer research grants under s. 255.07 (3).

13           **SECTION 3.** 20.566 (1) (hp) of the statutes, as affected by 2005 Wisconsin Acts  
14 25 and 71, is amended to read:

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1           20.566 (1) (hp) *Administration of endangered resources; professional football*  
2 *district; breast cancer research; veterans trust fund; multiple sclerosis programs;*  
3 *prostate cancer research voluntary payments.* The amounts in the schedule for the  
4 payment of all administrative costs, including data processing costs, incurred in  
5 administering ss. 71.10 (5), (5e), (5f), and (5g), (5h), and (5m), and 71.30 (10). All  
6 moneys specified for deposit in this appropriation under ss. 71.10 (5) (h) 5., (5e) (h)  
7 4., (5f) (i) and, (5g) (i), (5h) (i), and (5m) (i), and 71.30 (10) (i) and (11) (i) shall be  
8 credited to this appropriation.

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

10           71.10 (5h) PROSTATE CANCER RESEARCH CHECKOFF. (a) *Definitions.* In this  
11 subsection:

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

13           2. "Fund" means an entity known as the Wisconsin Prostate Cancer Research  
14 Fund.

15           (b) *Voluntary payments.* 1. 'Designation on return.' Every individual filing an  
16 income tax return who has a tax liability or is entitled to a tax refund may designate  
17 on the return any amount of additional payment or any amount of a refund due that  
18 individual for prostate cancer research.

19           2. 'Designation added to tax owed.' If the individual owes any tax, the  
20 individual shall remit in full the tax due and the amount designated on the return  
21 for prostate cancer research the individual files a tax return.

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

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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 prostate cancer research:

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

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

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

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

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

22           (g) *Tax return.* The secretary of revenue shall provide a place for the  
23 designations under this subsection on the individual income tax return.

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1           (h) *Certification of amounts.* Annually, on or before September 15, the  
2           secretary of revenue shall certify to the president of the fund, the department of  
3           administration, and the state treasurer all of the following:

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

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

9           3. The net amount remaining after the administrative costs, including data  
10          processing costs, under subd. 1. are subtracted from the total received under subd.  
11          2.

12          (i) *Appropriations, disbursement of funds to the fund.* From the moneys  
13          received from designations for prostate cancer research, an amount equal to the sum  
14          of administrative expenses, including data processing costs, certified under par. (h)  
15          1. shall be deposited in the general fund and credited to the appropriation account  
16          under s. 20.566 (1) (hp), and the net amount remaining that is certified under par.  
17          (h) 3. shall be credited to the appropriation account under s. 20.435 (5) (jm), for the  
18          use specified under s. 255.07 (3).

19          (j) *Amounts subject to refund.* Amounts designated for prostate cancer research  
20          under this subsection are not subject to refund to the taxpayer unless the taxpayer  
21          submits information to the satisfaction of the department, within 18 months after  
22          the date on which the taxes are due or the date on which the return is filed, whichever  
23          is later, that the amount designated is clearly in error. Any refund granted by the  
24          department under this paragraph shall be deducted from the moneys received under  
25          this subsection in the fiscal year for which the refund is certified.

