

1999 DRAFTING REQUEST

Assembly Amendment (AA-AB701)

Received: **02/07/2000**

Received By: **kuesejt**

Wanted: **02/08/2000**

Identical to LRB:

For: **Scott Walker (608) 266-9180**

By/Representing: **him**

This file may be shown to any legislator: **NO**

Drafter: **shoveme**

May Contact:

Alt. Drafters:

Subject: **Tax - individual income**

Extra Copies: **JTK - 1
RJM - 1**

Pre Topic:

No specific pre topic given

Topic:

AA to AB-701

Instructions:

Substitute a surcharge for the checkoff under s. 7 1.10 (3), stats.

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Reauired</u>
/?	shoveme 02/08/2000	jgeller 02/08/2000		_____			
/1			hhagen 02/08/2000	_____	lrb_docadmin 02/08/2000	lrb_docadmin 02/08/2000	

FE Sent For:

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stays
RMNR

ARC:.....Rindfleisch - Am #255, Modify election campaign fund checkoff, subtract amount from refund or add to liability

FOR 1999-01 BUDGET - NOT READY FOR INTRODUCTION

CAUCUS AMENDMENT

TO ASSEMBLY SUBSTITUTE AMENDMENT

TO 1999 ASSEMBLY BILL 701

today

#. Page 2, line 2: after "laws;" insert "modifying the individual income tax election campaign fund checkoff;"

- 1 At the locations indicated, amend the ^{b:11} substitute amendment as follows:
- 2 1. Page ~~853~~⁴⁶, line ~~7~~¹⁵ after that line insert:
- 3 "SECTION ~~7709~~^{87e} 71.10 (3) (a) (title) of the statutes is created to read:
- 4 71.10 (3) (a) (title) Voluntary payments.
- 5 SECTION ~~7709~~^{87f} 71.10 (3) (a) of the statutes is renumbered 71.10 (3) (a) 1. and
- 6 amended to read:
- 7 71.10 (3) (a) 1. Designation on return. ~~Every~~ Any individual filing an income
- 8 tax return ~~who has a tax liability or is entitled to a tax refund~~ may designate on the
- 9 return an additional payment in the amount of \$1 or a deduction from any refund due
- 10 that individual in the amount of \$1 for the Wisconsin election campaign fund for the

1 use of eligible candidates under s. 11.50. ~~If the individuals filing a married couple~~
 2 ~~files a joint return have a tax liability or are entitled to a tax refund,~~ each individual
 3 snouse may make a designation of \$1 under this subsection.

4 ~~SECTION 17119j~~^{87g} 71.10 (3) (a) 2. and 3. of the statutes are created to read:

5 71.10 (3) (a) 2. 'Designation added to tax owed.' If the individual owes any tax,
 6 the individual shall remit in full the tax due and an additional \$1 for the Wisconsin
 7 election campaign fund when the individual files a tax return.

8 3. 'Designation deducted from refund.' Except as provided under par. (c) if the
 9 individual is owed a refund for that year after crediting under ss. 71.75 (9) and 71.80
 10 (3), the department of revenue shall deduct \$1 for the Wisconsin election campaign
 11 fund from the amount of the refund.

12 ~~SECTION 17119j~~^{87h} 71.10 (3) (b) of the statutes is renumbered 71.10 (3) (f)

13 and amended to read:

14 71.10 (3) (f) **Administration. certification of amounts confidentiality.** The
 15 secretary of revenue shall provide a place for those designations on the face of the
 16 individual income tax return and shall provide next to that place a statement that
 17 a designation will ~~not~~ increase tax liability or reduce a refund. Annually on August
 18 15, the secretary of revenue shall certify to the elections board, the department of
 19 administration and the state treasurer under s. 11.50 the total amount of received
 20 from all designations made during the preceding fiscal year. ~~If any individual~~
 21 ~~attempts to place any condition or restriction upon a designation, that individual is~~
 22 ~~deemed not to have made a designation on his or her tax return~~ Amounts designated
 23 for the Wisconsin election campaign fund under this subsection are not subject to
 24 refund to the taxpayer unless the taxpayer submits information to the satisfaction
 25 of the department of revenue within 18 months after the date taxes are due or the

1 date the return is filed, whichever is later, that the amount designated is clearly in
 2 error. Any refund granted by the department of revenue under this subdivision shall
 3 be deducted from the moneys received under this subsection in the fiscal year that
 4 the refund is certified. The names of persons making designations under this
 5 subsection shall be strictly confidential.

6 **SECTION ~~171.09a~~⁸⁷ⁱ.** 71.10 (3) (bm) of the statutes is created to read:

7 71.10 (3) (bm) *Errors; failure to remit correct amount.* If an individual who
 8 owes a tax fails to remit an amount equal to or in excess of the total of the actual tax
 9 due, after error corrections, and the amount designated on the return for the
 10 Wisconsin election campaign fund, the designation for the Wisconsin election
 11 campaign fund is void.

12 **SECTION ~~171.09a~~^{87j}.** 71.10 (3) (c) of the statutes is repealed and recreated to read:

13 71.10 (3) (c) *Errors; insufficient refund.* If an individual is owed a refund that
 14 does not equal or exceed \$1, after crediting under ss. 71.75 (9) and 71.80 (3) and after
 15 error corrections, the designation for the Wisconsin election campaign fund is void.

16 **SECTION ~~171.09a~~^{87k}.** 71.10 (3) (d) of the statutes is created to read:

17 71.10 (3) (d) *Conditions.* If an individual places any conditions on a designation
 18 for the Wisconsin election campaign fund, the designation is void.

19 **SECTION ~~171.09a~~^{87-L}.** 71.10 (3) (e) of the statutes is created to read:

20 71.10 (3) (e) *Void designation.* If a designation for the Wisconsin election
 21 campaign fund is void, the department of revenue shall disregard the designation
 22 and determine amounts due, owed, refunded and received without regard to the void
 23 designation. ✓

24 **2.** Page ~~1597~~⁴⁷, line ~~18~~³: after that line insert:

(b),
(3) (b), (c), (d) and (e)

treatment

1
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“(1b) WISCONSINELECTION CAMPAIGN FUND DESIGNATIONS. The ^{renumbering and} amendment of section 71.10 (3) ~~of the statutes~~ ^{Keep} the repeal and recreation of section 71.10 (3) (c) of the statutes and the creation of section 71.10 (3) (a) (title), 2. and 3. (b), (d) and (e) of the statutes ^{applies} first ~~apply~~ to taxable years beginning on January 1, ~~1999~~.”

(END)

the renumbering and amendment of section 71.10 (3) (a) of the statutes and the creation of section 71.10 (3) (a) (title), 2. and 3. of the statutes first apply

of the year in which this ^{subsection} ~~subdivision~~ takes effect, except that ~~by~~ this subsection takes effect after July 31, the treatment of section 71.10 (3) of the statutes first applies to taxable years beginning on January 1 of the year following the year in which this subsection takes effect