

1999 SENATE BILL 410

February 23, 2000 – Introduced by Senators RISSER, CLAUSING and ROBSON, cosponsored by Representatives MUSSER, MILLER, POCAN, BOYLE, GRONEMUS and BERCEAU. Referred to Agriculture, Environmental Resources and Campaign Finance Reform.

1 **AN ACT to amend** 71.10 (3) (a) and 71.10 (3) (b) of the statutes; **relating to:** the
2 election campaign fund designation on individual income tax returns.

Analysis by the Legislative Reference Bureau

Under current law, an individual who files a state income tax return and who either owes taxes or is entitled to a refund may designate \$1 to the state election campaign fund. Individuals who file a joint state income tax return may designate \$1 each to the state election campaign fund.

Under this bill, an individual who files a state income tax return and who either owes taxes or is entitled to a refund may indicate on the return that the individual does not wish \$5 to be transferred from the state general fund to the state election campaign fund. If two individuals file a joint state income tax return each individual may separately indicate on the return that the individual does not wish \$5 to be transferred from the state general fund to the state election campaign fund. For each such return filed upon which no indication is made, an amount equal to \$5 per individual is transferred from the state general fund to the state election campaign fund.

Under current law, the department of revenue (DOR) must provide a place on the individual income tax return for designations to the election campaign fund, along with a statement that a designation to the election campaign fund does not increase an individual's tax liability.

Under the bill, DOR must provide a statement on the individual income tax return that an indication will not affect the amount of the individual's tax liability or refund.

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For further information see the *state* 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:

1 **SECTION 1.** 71.10 (3) (a) of the statutes is amended to read:

2 71.10 (3) (a) Every individual filing an income tax return who has a tax liability
3 or is entitled to a tax refund may ~~designate \$1 for~~ indicate on the return that the
4 individual does not wish \$5 to be transferred to the Wisconsin election campaign
5 fund for the use of eligible candidates under s. 11.50. If the individuals filing a joint
6 return have a tax liability or are entitled to a tax refund, each individual may make
7 a ~~designation of \$1 under this subsection~~ indicate on the return that the individual
8 does not wish \$5 to be transferred to the Wisconsin election campaign fund.

9 **SECTION 2.** 71.10 (3) (b) of the statutes is amended to read:

10 71.10 (3) (b) The secretary of revenue shall provide a place for ~~those~~
11 ~~designations~~ indications under par. (a) on the face of the individual income tax return
12 and shall provide next to that place a statement that ~~a designation~~ an indication will
13 not ~~increase~~ affect the amount of the individual's tax liability or refund. Annually
14 on August 15, the secretary of revenue shall certify to the elections board, the
15 department of administration and the state treasurer under s. 11.50 the total
16 ~~amount~~ number of designations made ~~individuals filing income tax returns who had~~
17 a tax liability or were entitled to a refund during the preceding fiscal year, ~~less the~~
18 number of individuals making an indication under par. (a), multiplied by \$5. If any
19 individual attempts to place any condition or restriction upon ~~a designation~~ an
20 indication under par. (a), that individual is deemed not to have made ~~a designation~~
21 ~~on his or her tax return~~ an indication.

