

1999 DRAFTING REQUEST

Bill

Received: **06/16/1999**

Received By: **kuesejt**

Wanted: **As time permits**

Identical to LRB:

For: **Fred Risser (608) 266-1627**

By/Representing: **Leslie Travis**

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:

Negative option campaign fund checkoff

Instructions:

Increase election campaign fund checkoff from \$1 to \$5 for tax filers filing individually and from \$2 to \$10 for tax filers filing jointly. Also, convert to negative option (i.e., "If you do NOT want \$ to be placed into this fund, check here___").

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	shoveme 12/03/1999 jkreye 12/08/1999	chanaman 12/08/1999		_____			State
/1	kuesejt 01/05/2000 jkreye 01/06/2000	chanaman 01/07/2000	kfollet 12/08/1999	_____	lrb_docadmin 12/08/1999		State
/2			hhagen	_____	lrb_docadmin	lrb_docadmin	

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			01/10/2000 _____		01/10/2000	01/11/2000	

FE Sent For: 01/11/2000.

<END>

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1?	shoveme	cmH /1	KJf 12/8	12/8 KJE/KM			
FE Sent For:		12/2					

<END>



State of Wisconsin
1999 - 2000 LEGISLATURE

LRB-32157
JK&MES:.....

cmH

in 12-8-99

gen.

- 1 AN ACT ...; relating to: the election campaign fund designation on individual
2 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 designate \$5 to the state election campaign fund. Individuals who file a joint state income tax return may designate \$5 each 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 also provide a statement on the individual income tax return that an individual makes a designation to the election campaign fund, unless the individual indicates at a place provided on the return that the individual does not want to make a designation to the election campaign fund.

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

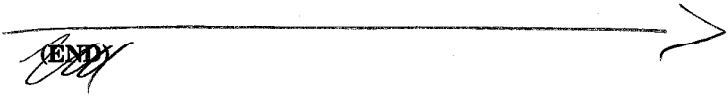
The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

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 \$5 for the Wisconsin election campaign
4 fund for the use of eligible candidates under s. 11.50. If the individuals filing a joint
5 return have a tax liability or are entitled to a tax refund, each individual may make
6 a designation of \$1 \$5 under this subsection.

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

8 71.10 (3) (b) The secretary of revenue shall provide a place for those
9 designations on the face of the individual income tax return and shall provide next
10 to that place a statement that a designation will not increase tax liability and that
11 a designation shall be made as provided under par. (a) unless the individual filing
12 the tax return indicates at a place provided on the return, that the individual does
13 not want to make a designation as provided under par. (a). Annually on August 15, the
14 secretary of revenue shall certify to the elections board, the department of
15 administration and the state treasurer under s. 11.50 the total amount of
16 designations made during the preceding fiscal year. If any individual attempts to
17 place any condition or restriction upon a designation, that individual is deemed not
18 to have made a designation on his or her tax return.

19 

1999

Nonstat File Sequence: **EEE**

LRB 32151-1
JK: _____

INITIAL APPLICABILITY

- In the component bar:
 For the action phrase, execute: create → action: → *NS: → inappl
 For the budget action phrase, execute: create → action: → *NS: → 93XX
 For the text, execute: create → text: → *NS: → inappl
- Nonstatutory subunits are numbered automatically if "(#1)", "(#2)", etc., is filled in. Below, for the budget, fill in the 9300 department code; and fill in "___" or "()" only if a "frozen" number is needed.

SECTION # **[93**]. **Initial applicability;**

(#1) ()

The treatment of sections ..

of the statutes

first applies to

- In the component bar:
 For the action phrase, execute: create → action: → *NS: → inappl
 For the text, execute: create → text: → *NS: → inapplA
- Nonstatutory subunits are numbered automatically if "(#1)", "(#2)", etc., is filled in. Below, fill in "___" or "()" only if a "frozen" number is needed.

SECTION # A . **Initial applicability** 10

(#1) ~~1000~~

This act first applies to taxable years beginning on January 1, 2000.

years → (end)



State of Wisconsin
1999 - 2000 LEGISLATURE

LRB-3215/1

JK&MES:cmh:kjf

JTK

1999 BILL

Section 1. 71.10 (3) (a) of the statutes is amended to read:
71.10 (3) (a) Every individual filing an income tax return who is entitled to a refund may designate a portion of the refund for the use of the election campaign fund. If the individual filing a return has a tax liability, each individual who is entitled to a refund may designate a portion of the refund for the use of the election campaign fund.
Section 2. 71.10 (3) (b) of the statutes is amended to read:
71.10 (3) (b) The secretary of revenue shall provide a place on the return for an individual to indicate whether the individual wishes to make a designation to the election campaign fund.

- 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 designate \$5 to the state election campaign fund. Individuals who file a joint state income tax return may designate \$5 each 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 individual makes a designation to the election campaign fund, unless the individual indicates at a place provided on the return that the individual does not want to make a designation to the election campaign fund.

If two
each individual
may
separately
indicate on the
return that the
individual
does not wish
\$5 to be
transferred
from the state
general
fund

Indicate on the return that the individual does not wish \$5 to be transferred from the state general fund

indication will not affect the amount of the individual's tax liability or refund

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

BILL

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 ~~\$1,000~~ ^{indicate on the return that the individual does} for the Wisconsin election campaign
4 fund for the use of eligible candidates under s. 11.50. If the individuals filing a joint ^{connect with} return have a tax liability or are entitled to a tax refund, each individual may ^{not wish to be transferred to} make ~~a designation of \$1,000~~ ^{indicate on the return that the individual does not wish to be transferred to} under this subsection ~~or~~ ^{strike} ~~and~~ ^{transfer to the Wisconsin election campaign fund}

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

8 71.10 (3) (b) The secretary of revenue shall provide a place for these ^{indications under par. (a)} designations on the face of the individual income tax return and shall provide next ^{an indication}
9 to that place a statement that a designation will not increase tax liability ~~and that~~ ^{unless the amount of the}
10 a designation shall be made as provided under par. (a) unless the individual filing ~~the tax return indicates, at the place provided on the return, that the individual does~~ ^{include}
11 ~~not want to make a designation as provided under par. (a).~~ ^{or refund} Annually on August 15,
12 the secretary of revenue shall certify to the elections board, the department of ^{number}
13 administration and the state treasurer under s. 11.50 the total ~~amount~~ ^{of} individuals filing income tax returns who had a tax liability or were entitled to
14 designations made during the preceding fiscal year. If any individual attempts to ^{an indication under par. (a)} place any condition or restriction upon a designation that individual is deemed not ^{refund}
15 to have made a designation on his or her tax return. ^{strike} ~~a designation on his or her tax return.~~ ^{an indication}

19 SECTION 3. Initial applicability.

20 (1) This act first applies to taxable years beginning on January 1, 2000.

21 (END)

less the number of individuals making an indication under par. (a), multiplied by #5

**SUBMITTAL
FORM**

**LEGISLATIVE REFERENCE BUREAU
Legal Section Telephone: 266-3561
5th Floor, 100 N. Hamilton Street**

The attached draft is submitted for your inspection. Please check each part carefully, proofread each word, and sign on the appropriate line(s) below.

Date: 01/10/2000

To: Senator Risser

Relating to LRB drafting number: LRB-3215

Topic

Negative option campaign fund checkoff

Subject(s)

Tax - individual income

1. **JACKET** the draft for introduction

Marc A. Risser

in the **Senate** ___ or the **Assembly** ___ (check only one). Only the requester under whose name the drafting request is entered in the LRB's drafting records may authorize the draft to be submitted. Please allow one day for the preparation of the required copies.

2. **REDRAFT.** See the changes indicated or attached _____

A revised draft will be submitted for your approval with changes incorporated.

Done
MAB

3. Obtain **FISCAL ESTIMATE NOW**, prior to introduction

Marc A. Risser

If the analysis indicates that a fiscal estimate is required because the proposal makes an appropriation or increases or decreases existing appropriations or state or general local government fiscal liability or revenues, you have the option to request the fiscal estimate prior to introduction. If you choose to introduce the proposal without the fiscal estimate, the fiscal estimate will be requested automatically upon introduction. It takes about 10 days to obtain a fiscal estimate. Requesting the fiscal estimate prior to introduction retains your flexibility for possible redrafting of the proposal.

If you have any questions regarding the above procedures, please call 266-3561. If you have any questions relating to the attached draft, please feel free to call me.

Marc E. Shovers, Senior Legislative Attorney
Telephone: (608) 266-0129