

2001 ASSEMBLY BILL 420

May 31, 2001 – Introduced by Representatives CULLEN, LADWIG, BOCK, ALBERS, HUBER, RILEY, SYKORA, MUSSER, SINICKI, CARPENTER, YOUNG, RICHARDS, POCAN, RYBA, PLOUFF, TURNER, SHILLING, WASSERMAN, MORRIS-TATUM, KREUSER, LASSA, OTT, BERCEAU and BOYLE, cosponsored by Senators PLACHE, BURKE, DARLING, ROSENZWEIG and ROESSLER. Referred to Committee on Public Health.

1 **AN ACT** *to amend* 20.566 (1) (hp); and *to create* 20.435 (5) (hc), 71.10 (5f) and
2 255.055 of the statutes; **relating to:** creating an individual income tax checkoff
3 for a breast cancer research program, creating a breast cancer research
4 program, granting rule-making authority, and making appropriations.

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. This bill creates a similar income tax checkoff for designations to the breast cancer research program (program), which is created in the bill.

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 the program 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.

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 used to provide grants to eligible persons to conduct breast cancer research projects. Eligible persons include physicians, hospitals, clinical laboratories, and institutions

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of higher education. The bill requires the department of health and family services (DHFS) to administer the grant program. DHFS must appoint a breast cancer research advisory committee and consult with the committee before awarding a grant or establishing the eligibility criteria and procedures for the grants. The committee must include representatives of the Wisconsin Chapter of the American Cancer Society.

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:

1 **SECTION 1.** 20.435 (5) (hc) of the statutes is created to read:

2 20.435 (5) (hc) *Breast cancer research grants.* As a continuing appropriation,
3 from moneys received as amounts designated under s. 71.10 (5f) (b), the net amounts
4 certified under s. 71.10 (5f) (h) 4., for the purpose of awarding grants under s.
5 255.055.

6 **SECTION 2.** 20.566 (1) (hp) of the statutes is amended to read:

7 20.566 (1) (hp) *Administration of endangered resources; professional football*
8 *district; breast cancer research voluntary payments.* The amounts in the schedule for
9 the payment of all administrative costs, including data processing costs, incurred in
10 administering ss. 71.10 (5) ~~and, (5e), and (5f)~~ and 71.30 (10). All moneys certified
11 ~~under ss. 71.10 (5) (h) 1. and 71.30 (10) (h) 1. and the moneys specified for deposit~~
12 ~~in this appropriation under s. ss. 71.10 (5) (h) 5., (5e) (h) 4., and (5f) (h) 4. and 71.30~~
13 ~~(10.) (i)~~ shall be credited to this appropriation.

14 **SECTION 3.** 71.10 (5f) of the statutes is created to read:

15 71.10 (5f) BREAST CANCER RESEARCH PROGRAM. (a) *Definitions.* In this
16 subsection:

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1 1. “Breast cancer research program” means the program under s. 255.055 that
2 provides grants for breast cancer research and the payment of administrative
3 expenses related to the administration of this subsection.

4 2. “Department” means the department of revenue.

5 (b) *Voluntary payments.* 1. ‘Designation on return.’ Every individual filing an
6 income tax return who has a tax liability or is entitled to a tax refund may designate
7 on the return any amount of additional payment or any amount of a refund due that
8 individual for the breast cancer research program.

9 2. ‘Designation added to tax owed.’ If the individual owes any tax, the
10 individual shall remit in full the tax due and the amount designated on the return
11 for the breast cancer research program when the individual files a tax return.

12 3. ‘Designation deducted from refund.’ Except as provided in par. (d), if the
13 individual is owed a refund for that year after crediting under ss. 71.75 (9) and 71.80
14 (3), the department of revenue shall deduct the amount designated on the return for
15 the breast cancer research program from the amount of the refund.

16 (c) *Errors; failure to remit correct amount.* If an individual who owes taxes fails
17 to remit an amount equal to or in excess of the total of the actual tax due, after error
18 corrections, and the amount designated on the return for the breast cancer research
19 program:

20 1. The department shall reduce the designation for the breast cancer research
21 program to reflect the amount remitted in excess of the actual tax due, after error
22 corrections, if the individual remitted an amount in excess of the actual tax due, after
23 error corrections, but less than the total of the actual tax due, after error corrections,
24 and the amount originally designated on the return for the breast cancer research
25 program.

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1 2. The designation for the breast cancer research program is void if the
2 individual remitted an amount equal to or less than the actual tax due, after error
3 corrections.

4 (d) *Errors; insufficient refund.* If an individual who is owed a refund which does
5 not equal or exceed the amount designated on the return for the breast cancer
6 research program, after crediting under ss. 71.75 (9) and 71.80 (3) and after error
7 corrections, the department shall reduce the designation for the breast cancer
8 research program to reflect the actual amount of the refund that the individual is
9 otherwise owed, after crediting under ss. 71.75 (9) and 71.80 (3) and after error
10 corrections.

11 (e) *Conditions.* If an individual places any conditions on a designation for the
12 breast cancer research program, the designation is void.

13 (f) *Void designation.* If a designation for the breast cancer research program
14 is void, the department shall disregard the designation and determine amounts due,
15 owed, refunded, and received without regard to the void designation.

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

18 (h) *Certification of amounts.* Annually, on or before September 15, the
19 secretary of revenue shall certify to the department of health and family services, the
20 department of administration, and the state treasurer:

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

24 2. The total amount received from all designations for the breast cancer
25 research program made by taxpayers during the previous fiscal year.

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

4 4. From the moneys received from designations for the breast cancer research
5 program, an amount equal to the sum of administrative expenses, including data
6 processing costs, certified under subd. 1. shall be deposited in the general fund and
7 credited to the appropriation account under s. 20.566 (1) (hp), and the net amount
8 remaining that is certified under subd. 3. shall be credited to the appropriation under
9 s. 20.435 (5) (hc).

10 5. Amounts designated for the breast cancer research program under this
11 subsection are not subject to refund to the taxpayer unless the taxpayer submits
12 information to the satisfaction of the department, within 18 months after the date
13 on which the taxes are due or the date on which the return is filed, whichever is later,
14 that the amount designated is clearly in error. Any refund granted by the
15 department under this subdivision shall be deducted from the moneys received
16 under this subsection in the fiscal year for which the refund is certified.

17 **SECTION 4.** 255.055 of the statutes is created to read:

18 **255.055 Breast cancer research grant program.** (1) Subject to sub. (2),
19 from the appropriation under s. 20.435 (5) (hc), the department shall award grants
20 to eligible persons, including physicians, hospitals, as defined in s. 50.33 (2), clinical
21 laboratories, and institutions of higher education, as defined in s. 108.02 (18), to
22 conduct breast cancer research projects. Breast cancer research projects shall
23 include projects to develop and advance the understanding of the techniques and
24 modalities that are effective in the early detection, prevention, cure, screening, and
25 treatment of breast cancer and may include projects that involve clinical trials.

