

2001 DRAFTING REQUEST

Assembly Amendment (AA-AB843)

Received: 02/26/2002

Received By: **kuesejt**

Wanted: **Today**

Identical to LRB:

For: **Scott Suder (608) 267-0280**

By/Representing: **him**

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

Drafter: **shoveme**

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Subject: **Tax - individual income**

Extra Copies: **JTK - 1
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Submit via email: **NO**

Pre Topic:

No specific pre topic given

Topic:

AA to AB-843 (Surcharge for campaign designations; tax credit deleted)

Instructions:

Surcharge for campaign designations up to \$5. Tax credit deleted.

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 02/26/2002 | jdyer 02/26/2002 | | _____ | | | |
| /1 | | | pgreensl 02/26/2002 | _____ | lrb_docadmin 02/26/2002 | lrb_docadmin 02/26/2002 | |

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| 1? | shoveme | 1 2/26 jld | 2/26 p8 | 2/26 p8/kjk | | | |

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1 ~~files a joint return have a tax liability or are entitled to a tax refund~~, each individual
2 spouse may make a designation of ~~\$1~~ \$5 under this subsection.”.

3 **3.** Page 73, line 15: delete the material beginning with “71.10 (3) (a)” and
4 ending with “subsection.” on line 19.

5 **4.** Page 74, line 2: after that line insert:

6 “SECTION 141g. 71.10 (3) (a) 2. and 3. of the statutes are created to read:

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

10 3. ‘Designation deducted from refund.’ Except as provided under par. (c) if the
11 individual is owed a refund for that year after crediting under ss. 71.75 (9) and 71.80
12 (3), the department of revenue shall deduct \$5 for the Wisconsin election campaign
13 fund from the amount of the refund.”.

14 **5.** Page 74, line 3: delete the material beginning with that line and ending with
15 line 6 and substitute:

16 “SECTION 142g. 71.10 (3) (b) of the statutes is renumbered 71.10 (3) (f) and
17 amended to read:

18 71.10 (3) (f) Administration, certification of amounts confidentiality. The
19 secretary of revenue shall provide a place for those designations on the face of the
20 individual income tax return and shall provide next to that place a statement that
21 a designation will ~~not~~ increase tax”.

22 *Fix component*

22 **6.** Page 74, line 7: *delete that line (and substitute)* “liability ~~or~~ ^{letter} or reduce a refund”.

23 *#. Page 74, line 8: delete “71.07(65)”*

23 **7.** Page 74, line 10: delete “of designations made” and substitute “of received

24 from all designations made”.

1 **8.** Page 74, line 11: after “year” insert “– If any individual attempts to place any
2 condition or restriction upon a designation, that individual is deemed not to have
3 made a designation on his or her tax return”.

4 **9.** Page 74, line 13: delete the material beginning with “If” and ending with
5 “return.” on line 16 and substitute “Amounts designated for the Wisconsin election
6 campaign fund under this subsection are not subject to refund to the taxpayer unless
7 the taxpayer submits information to the satisfaction of the department of revenue
8 within 18 months after the date taxes are due or the date the return is filed,
9 whichever is later, that the amount designated is clearly in error. Any refund
10 granted by the department of revenue under this subdivision shall be deducted from
11 the moneys received under this subsection in the fiscal year that the refund is
12 certified. The names of persons making designations under this subsection shall be
13 strictly confidential.”.

14 **10.** Page 74, line 16: after that line insert:

15 “**SECTION 142i.** 71.10 (3) (bm) of the statutes is created to read:

16 71.10 (3) (bm) *Errors; failure to remit correct amount.* If an individual who
17 owes a tax fails to remit an amount equal to or in excess of the total of the actual tax
18 due, after error corrections, and the amount designated on the return for the
19 Wisconsin election campaign fund, the designation for the Wisconsin election
20 campaign fund is void.

21 **SECTION 142j.** 71.10 (3) (c) of the statutes is repealed and recreated to read:

22 71.10 (3) (c) *Errors; insufficient refund.* If an individual is owed a refund that
23 does not equal or exceed \$5, after crediting under ss. 71.75 (9) and 71.80 (3) and after
24 error corrections, the designation for the Wisconsin election campaign fund is void.

1 **SECTION 142k.** 71.10 (3) (d) of the statutes is created to read:

2 71.10 (3) (d) *Conditions.* If an individual places any conditions on a designation
3 for the Wisconsin election campaign fund not authorized under par. (a), the
4 designation is void.

5 **SECTION 142L.** 71.10 (3) (e) of the statutes is created to read:

6 71.10 (3) (e) *Void designation.* If a designation for the Wisconsin election
7 campaign fund is void, the department of revenue shall disregard the designation
8 and determine amounts due, owed, refunded and received without regard to the void
9 designation.”

16 page 76 line 6: delete line 6 to 8, ✓
11. Page 76, line 8: after that line insert:

11 “(4m) WISCONSIN ELECTION CAMPAIGN FUND DESIGNATIONS. The treatment of
12 section 71.10 (3) (b), (bm), (c), (d), and (e) of the statutes, the renumbering and
13 amendment of section 71.10 (3) (a) of the statutes and the creation of section 71.10
14 (3) (a) (title), 2., and 3. of the statutes first apply to taxable years beginning on
15 January 1 of the year in which this subsection takes effect, except that, if this
16 subsection takes effect after July 31, the treatment of section 71.10 (3) of the statutes
17 first applies to taxable years beginning on January 1 of the year following the year
18 in which this subsection takes effect.”

19

(END)