

**2001 DRAFTING REQUEST**

**Assembly Amendment (AA-AB843)**

Received: **02/26/2002**

Received By: **shoveme**

Wanted: **As time permits**

Identical to LRB:

For: **Glenn Grothman (608) 264-8486**

By/Representing:

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

Drafter: **shoveme**

May Contact:

Addl. Drafters:

Subject: **Tax - individual income  
Elections - campaign finance**

Extra Copies: **JTK, RJM**

Submit via email: **NO**

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**Pre Topic:**

No specific pre topic given

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**Topic:**

Individual income tax checkoff, campaign finance

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**Instructions:**

Based on a1346/1, but also kill the tax credit

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**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	jdye 02/26/2002					
/1			pgreensl 02/26/2002		lrb_docadmin 02/26/2002	lrb_docadmin 02/26/2002	

FE Sent For:

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1?	shoveme	1 2/26/02	2/26/02	2/26/02			
11 MES 2/26/02							
p8 p8/Kjr							

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1357/1 at 36/14

LRB 136/1

MES 11/1/01 (d/c/s)

individual income tax deduction for campaign finance,

FMR

ASSEMBLY AMENDMENT,  
TO 2001 ASSEMBLY BILL 843

NOW

#. Page 2, line 14: delete that line and substitute "law's"  
#. Page 2, line 15: delete "election campaign fund"  
#. Page 72, line 23: delete lines 23 to 25  
#. Page 73, line 1: delete lines 1 to 13.

- 1 At the locations indicated, amend the bill as follows:
- 2 1. Page 73, line 13: after that line insert:
- 3 "SECTION 140m. 71.10 (3) (a) (title) of the statutes is created to read:
- 4 71.10 (3) (a) (title) *Voluntary payments*."
- 5 2. Page 73, line 14: delete that line and substitute:
- 6 "SECTION 141f. 71.10 (3) (a) of the statutes is renumbered 71.10 (3) (a) 1. and
- 7 amended to read:
- 8 71.10 (3) (a) 1. Designation on return. ~~Every~~ Any individual filing an income
- 9 tax return who has a tax liability or is entitled to a tax refund may designate \$1 on
- 10 the return an additional payment in the amount of \$5 or a deduction from any refund
- 11 due that individual in the amount of \$5 for the Wisconsin election campaign fund for
- 12 the use of eligible candidates under s. 11.50. If the individuals filing a married couple

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* ~~after~~ “liability” ~~insert~~ *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.”

#. Page 76 line 6: delete lines 6 to 8. ✓  
10           **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)