

2003 DRAFTING REQUEST

Bill

Received: 11/11/2003

Received By: **mshovers**

Wanted: **As time permits**

Identical to LRB:

For: **Carol Roessler (608) 266-5300**

By/Representing:

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

Drafter: **mshovers**

May Contact:

Addl. Drafters:

Subject: **Tax (indiv) - deduct/subtract**

Extra Copies:

Submit via email: **YES**

Requester's email: **Sen.Roessler@legis.state.wi.us**

Carbon copy (CC:) to:

Pre Topic:

No specific pre topic given

Topic:

Individual income tax checkoff for children's trust fund

Instructions:

See Attached

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>
/?	mshovers 11/24/2003	csicilia 12/29/2003		_____			S&L
/1			rschluet 12/29/2003	_____	lemery 12/29/2003		S&L
/2	gmalaise	csicilia	jfrantze	_____	lemery	Inorthro	

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
	01/21/2004	01/22/2004	01/22/2004	_____	01/22/2004	01/22/2004	

FE Sent For:

↳ At Intro,

<END>

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/1		1/2 4/5 1/21 03	rschluet 12/29/2003		lemery 12/29/2003		
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Jb 1/22 *Jb/Rs 1/22*

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1?	mshovers						

11/24/03

Handwritten signatures and initials over the Drafting History table, including a large signature over 'Typed' and 'Proofed' columns, and initials 'PB' to the right.

FE Sent For:

<END>

Children's Trust Fund Tax Check-Off Legislation

Senator Roessler's suggested elements of the bill:

- No sunset
- Write in amount (and do not suggest a dollar amount)
- No cap
- True check-off (No GPR)

• Statutory mandate to raise money → fundraising

Children's Trust Fund

110 East Main Street, Suite 614 • Madison, WI 53703
voice 608-266-6871 • toll free 1-866-640-3936 • fax 608-266-3792
web site <http://wctf.state.wi.us>

20 years of protecting Wisconsin's children

Our vision

- Wisconsin children will grow up free of physical, sexual, and emotional abuse, and all forms of neglect.

Our mission

- To advocate, support, and sustain a statewide culture that encourages family and community life in which children will develop and flourish in a safe environment free from all forms of abuse and neglect.

Revenue sources

- A charge on duplicate Wisconsin birth certificates
- Federal matching funds and grants (includes TANF funds)
- Sale of the Celebrate Children's special license plate (proceeds are held in a trust)
- Voluntary contributions, gifts, and bequests

Organization and history

- Wisconsin's leading effort to prevent child abuse and neglect by funding effective, primary prevention programs in local communities throughout Wisconsin; providing educational materials that promote positive parenting; and participating in state and national policy efforts to protect children



In 1983, the state legislature created the public-private partnership, and Wisconsin became the second state in the nation to have a special fund dedicated to the prevention of child abuse and neglect (Children's Trust Funds now exist in every state in the nation)



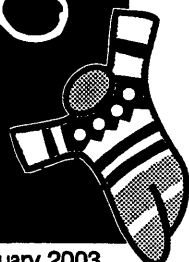
It's your license
to care!

- Administered by the 16-member Child Abuse and Neglect Prevention Board appointed by the Governor
- In 2001, created the Celebrate Children Foundation, Inc.—a 501(c)(3) non-profit, non-stock organization—to raise additional funds to prevent child abuse and neglect

Celebrate Children Foundation, Inc.

- During the past 20 years, the Children's Trust Fund has served Wisconsin's families and children in the following ways:
 - Provided 154 agencies in Wisconsin with \$20.6 million for family resource centers and community-based family resource and support programs serving thousands of Wisconsin families
 - Administered the Wisconsin Fatherhood Initiative grants—\$150,000 to 35 Wisconsin communities
 - Monitored program delivery through quality outcome studies
 - Provided technical assistance to promote and strengthen local networks interested in prevention
 - Developed educational materials and public information campaigns that promote the awareness and understanding of child abuse and neglect
 - Advocated for legislation and public policy to protect our children, enhance family functioning, and support prevention activities

(continued on back)



Programs and grants

- In 2002, awarded grants to 32 family resource centers and community-based family resource and support programs in 23 Wisconsin counties
 - More than 10,032 children and 9,783 adults benefited from services funded
 - Many of the family resource centers have leveraged two times the grant award while others have increased their budget 10 times

Technical assistance, training, and evaluation

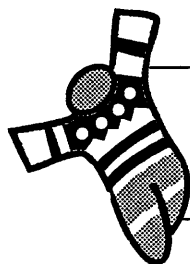
- Sponsor a biennial training and technical assistance conference for family resource centers
- Support training and conferences in collaboration with statewide partners
- Provide opportunities for start-up programs to build capacity and become effective, comprehensive models
- Developed and maintain the statewide family resource center network with quarterly meetings and an email list serve
- Maintain the Children's Trust Fund web site with up-to-date resources

Public education and statewide awareness campaigns

- Develop and distribute annually materials that strengthen families and help prevent child abuse and neglect
 - 5,000 free Positive Parenting kits
 - 15,000 *Positive Parenting: Tips on Discipline* booklets in English and Spanish each year
 - 7,000 *Child Sexual Abuse Prevention: Tips for Parents* booklets in English and Spanish annually
 - 9,000 *Positive Parenting: Tips on Fathering* booklets in English and Spanish, videos, and posters and the fathering curriculum
 - 32,000 *Never Shake a Baby* brochures
- Promote awareness of Shaken Baby Syndrome by collaborating with the Shaken Baby Association, Inc., the State Brain Team, the American Red Cross, and the Child Protection Center at Children's Hospital of Wisconsin
 - Co-sponsored "Mia," a 60-second crying spot on 18 Madison radio stations to prevent Shaken Baby Syndrome
 - Helped develop curriculum on preventing Shaken Baby Syndrome
- Promote and support the Beyond the Blue Ribbon Campaign with statewide partners

Public policy and legislation

- Established a Legislative Committee to research and recommend policy changes that will reduce child abuse and neglect, evaluate proposed legislation, and advise legislators
- Recognized grant recipients (family resource centers and support programs) at a Legislative Reception
- Collaborate with Child Protection Center at Children's Hospital of Wisconsin on a Shaken Baby Syndrome pilot study in Milwaukee hospitals; research shaken baby legislation in other states
- Led the campaign to remove corporal punishment from Wisconsin schools



For a free Positive Parenting Kit, call toll free

1-866-640-3936

25.67

48.982

48.982 Child abuse and neglect prevention board.

48.982(1)

(1) Definitions. In this section:

48.982(1)(b)

(b) "Board" means the child abuse and neglect prevention board created under s. 15.195 (4).

48.982(1)(bm)

(bm) "Cultural competency" means the ability of an individual or organization to understand and act respectfully toward, in a cultural context, the beliefs, interpersonal styles, attitudes and behaviors of persons and families of various cultures, including persons and families of various cultures who participate in services from the individual or organization and persons of various cultures who provide services for the individual or organization.

48.982(1)(c)

(c) "Neglect" has the meaning given in s. 48.981 (1) (d).

48.982(1)(d)

(d) "Organization" means a nonprofit organization, as defined under s. 108.02 (19), or a public agency which provides or proposes to provide child abuse and neglect prevention and intervention services or parent education.

48.982(2)

(2) Powers and duties. The board shall:

48.982(2)(a)

(a) Biennially, develop and transmit to the governor and the presiding officer of each house of the legislature a plan for awarding grants to organizations. The plan shall assure that there is an equal opportunity for establishment of child abuse and neglect prevention programs, early childhood family education centers and right from the start projects. The plan shall also ensure that the grants will be distributed throughout all geographic areas of the state and in both urban and rural communities. For grants provided under sub. (6), the plan shall also ensure that the grants are distributed based on population.

48.982(2)(b)

(b) Develop and publicize criteria for grant applications.

48.982(2)(c)

(c) Review and approve or disapprove grant applications and monitor the services provided under each grant awarded under subs. (4), (6) and (7).

48.982(2)(d)

(d) Solicit and accept contributions, grants, gifts, and bequests for the children's trust fund or for any other purpose for which a contribution, grant, gift, or bequest is made and received. ~~Moneys received under this paragraph, other than moneys received under s. 341.14 (6r) (b) 6., may be credited to the appropriation~~



~~accounts under s. 20.433 (1) (f) or (g).~~ Interest earned on moneys received under s. 341.14 (6r) (b) 6. may be credited to the appropriation account under s. 20.433 (1) (q).

48.982(2)(e)

(e) Include as part of its annual report under s. 15.07 (6) the names and locations of organizations receiving grants, the amounts provided as grants, the services provided by grantees and the number of persons served by each grantee.

48.982(2)(f)

(f) Establish a procedure for an annual evaluation of its functions, responsibilities and performance. In a year in which the biennial plan under par. (a) is prepared, the evaluation shall be coordinated with the plan.

48.982(2)(g)

(g) In coordination with the departments of health and family services and public instruction:

48.982(2)(g)1.

1. Recommend to the governor, the legislature and state agencies changes needed in state programs, statutes, policies, budgets and rules to reduce the problems of child abuse and neglect, improve coordination among state agencies that provide prevention services and improve the condition of children and persons responsible for children who are in need of prevention program services.

48.982(2)(g)2.

2. Promote statewide educational and public informational seminars for the purpose of developing public awareness of the problems of child abuse and neglect.

48.982(2)(g)3.

3. Encourage professional persons and groups to recognize and deal with problems of child abuse and neglect.

48.982(2)(g)4.

4. Disseminate information about the problems of child abuse and neglect to the public and to organizations concerned with those problems.

48.982(2)(g)5.

5. Encourage the development of community child abuse and neglect prevention programs.

48.982(2)(gm)

(gm) Provide, for use by the board in its statewide projects under sub. (5) and for use by organizations that receive grants under subs. (4), (6) and (7), educational and public informational materials and programming that emphasize the role of fathers in the primary prevention of child abuse and neglect.

48.982(2e)

(2e) Nonstock, nonprofit corporation.

48.982(2e)(a)

(a) The board may organize and maintain a nonstock, nonprofit corporation under ch. 181 for the exclusive

purpose of soliciting and accepting contributions, grants, gifts and bequests for the children's trust fund. Any contributions, grants, gifts or bequests accepted by the corporation shall be deposited in the children's trust fund and, in accordance with the wishes of the donor, shall be used for any of the purposes specified in sub. (2m) or shall continue to accumulate in the children's trust fund pursuant to s. 25.67 (2).

48.982(2e)(b)



(b) The board shall enter into a contract with any corporation organized and maintained under par. (a). The contract shall provide that the board may make use of the services of the corporation and that the board may provide administrative services to the corporation. The type and scope of any administrative services provided by the board to the corporation and the board employees assigned to perform the services shall be determined by the board. The corporation may neither employ staff nor engage in political activities.

48.982(2e)(c)



(c) The corporation under par. (a) shall donate any real property to the state within 5 years after acquiring the property unless holding the property for more than 5 years is consistent with sound business and financial practices and is approved by the joint committee on finance.

48.982(2e)(d)



(d) The board, the department of administration, the legislative fiscal bureau, the legislative audit bureau and the appropriate committee of each house of the legislature, as determined by the presiding officer, may examine all records of the corporation.

48.982(2e)(e)



(e) The board of directors of any corporation established under this subsection shall consist of 5 members, including the chairperson of the board and 4 members of the board, elected by the board, of which one shall be a legislator. No 2 members of the board of directors may be from the same category of board members under s. 15.195 (4) (a) to (g).

48.982(2e)(f)



(f) Any corporation established under this subsection shall be organized so that contributions to it will be deductible from adjusted gross income under section 170 of the Internal Revenue Code, as defined under s. 71.01 (6), and so that the corporation will be exempt from taxation under section 501 of the Internal Revenue Code, as defined under s. 71.22 (4), and under s. 71.26 (1) (a).

48.982(2m)



(2m) Donation uses. If money is accepted by the board for the children's trust fund or for any other purpose under sub. (2) (d) and appropriated under s. 20.433 (1) (q), the board shall use the money in accordance with the wishes of the donor to do any of the following:

48.982(2m)(a)



(a) Award grants under subs. (4), (6) and (7).

48.982(2m)(b)



(b) Pay for actual and necessary operating costs under sub. (3).

48.982(2m)(c)

(c) Fund statewide projects under sub. (5).



48.982(3)

(3) Staff and salaries. The board shall determine the qualifications of and appoint, in the classified service, an executive director and staff. The salaries of the executive director and staff and all actual and necessary operating expenses of the board shall be paid from the appropriations under s. 20.433 (1) (g), (i), (k), (m), and (q).



48.982(4)

(4) Award of grants.

48.982(4)(a)

(a) From the appropriations under s. 20.433 (1) (h), (i), (k), (m) and (q), the board shall award grants to organizations in accordance with the plan developed under sub. (2) (a). In each of the first 2 fiscal years in which grants are awarded, no organization may receive a grant or grants totaling more than \$30,000.



48.982(4)(b)

(b) A grant may be awarded only to an organization that agrees to match the grant, through money or in-kind services, as follows:



48.982(4)(b)1.

1. During the first year of the grant, at least 25% of the amount received for that year.



48.982(4)(b)2.

2. During the 2nd and subsequent years of a grant, at least 50% of the amount received for each year.



48.982(4)(c)

(c) Each grant application shall include proof of the organization's ability to comply with par. (b). Any in-kind services proposed under par. (b) are subject to the approval of the board.



48.982(4)(d)

(d) The board shall award grants to organizations for programs for the primary prevention of child abuse and neglect, including, but not limited to:



48.982(4)(d)1.

1. Programs to promote public awareness of the need for the prevention of child abuse and neglect.



48.982(4)(d)2.

2. Community-based programs on education for parenting, prenatal care, perinatal bonding, child development, care of children with special needs and coping with family stress.



48.982(4)(d)3.

3. Community-based programs relating to crisis care, early identification of children at risk of child abuse or neglect, and education, training and support groups for parents, children and families.



48.982(4)(e)



(e) In determining which organizations shall receive grants, the board shall consider whether the applicant's proposal will further the coordination of child abuse and neglect services between the organization and other resources, public and private, in the community and the state.

48.982(5)



(5) Statewide projects. From the appropriations under s. 20.433 (1) (i) and (q), the board shall administer any statewide project for which it has accepted money under sub. (2m) (c).

48.982(6)



(6) Award of early childhood family education center grants.

48.982(6)(a)



(a) From the appropriations under s. 20.433 (1) (h), (i), (k), (ma), and (q), the board shall award grants to organizations in accordance with the request-for-proposal procedures developed under sub. (2) (a). No organization may receive a grant or grants under this subsection totaling more than \$150,000 in any year.

48.982(6)(am)



(am) Notwithstanding the geographical and urban and rural distribution requirements under sub. (2) (a), the board shall allocate \$75,000 from the appropriation under s. 20.433 (1) (h) in each fiscal year for the awarding of grants, in accordance with the request-for-proposal procedures developed under sub. (2) (a), to organizations located in counties with a population of 500,000 or more.

48.982(6)(b)



(b) A grant may be awarded only to an organization that agrees to make a 20% match to the grant, through either money or in-kind services.

48.982(6)(c)



(c) Each grant application shall include proof of the organization's ability to comply with par. (b). Any in-kind services proposed under par. (b) are subject to the approval of the board.

48.982(6)(d)



(d) The board shall award grants to organizations for programs that provide parenting education services but not crisis intervention. Grants shall be used for direct parent education and referrals to other social services programs and outreach programs, including programs that provide education to parents in their homes. For organizations applying for grants for the first time on or after July 1, 1998, the board shall give favorable consideration in awarding grants to organizations for programs in communities where home visitation programs that provide in-home visitation services to parents with newborn infants are in existence or are in development and, if grants are awarded, shall require programs supported by grants to maximize coordination with these home visitation programs. Programs supported by the grants shall track individual clients to ensure that they receive necessary services and shall emphasize direct services to families with children who are 3 years of age or less.

48.982(6)(e)



(e) Grants awarded under this subsection may not supplant any other funding for parenting education.

48.982(6)(f)



(f) By March 1, 1991, the board shall submit a report to the chief clerk of each house of the legislature for distribution to the appropriate standing committees on children, in the manner provided in s. 13.172 (3). The report shall include all of the following information about grants made under this subsection:

48.982(6)(f)1.



1. The number of grants made.

48.982(6)(f)2.



2. The name of all grant recipients.

48.982(6)(f)3.



3. The number of children served.

48.982(6)(f)4.



4. Whether or not each grant recipient achieved its stated goals.

48.982(7)



(7) Award of right from the start grants.

48.982(7)(a)



(a) From the appropriations under s. 20.433 (1) (h), (i), (k) and (q), the board shall award grants to organizations in accordance with the plan developed under sub. (2) (a).

48.982(7)(b)



(b) A grant may be awarded only to an organization that agrees to make a 30% match to the grant, through either money or in-kind services.

48.982(7)(c)



(c) Each grant application shall include proof of the organization's ability to comply with par. (b). Any in-kind services proposed under par. (b) are subject to the approval of the board.

48.982(7)(d)



(d) Each grant application shall include proof that the organization has the cultural competency to provide services under the grant to persons and families in the various cultures in the organization's target population and that cultural competency is incorporated in the organization's policies, administration and practices. Each grant application shall also include proof of the organization's ability to do all of the following:

48.982(7)(d)1.



1. Maximize the coordination of new and existing family support, educational and health services and minimize the duplication of those services by coordinating and collaborating with other organizations in the planning and provision of the organization's right from the start project.

48.982(7)(d)2.



2. Provide programs that identify and build on a family's strengths and that encourage a family to become independent from the organization's right from the start project and other human services programs.

48.982(7)(d)3.



3. Provide culturally competent outreach services.

48.982(7)(d)4.



4. Provide or coordinate the provision of the community-based outreach, educational and family support services of an early childhood family education center.

48.982(7)(e)



(e) The board shall award grants to organizations for programs that provide parenting education services but not crisis intervention. A program supported by a grant shall provide culturally competent outreach services to persons who are the parents of a newborn infant. A program supported by a grant shall emphasize direct services to families with children who are 3 years of age or less and shall provide or coordinate the provision of the community-based outreach, educational and family support services of an early childhood family education center. The board shall provide technical assistance to organizations receiving grants under this subsection.

48.982(7)(f)



(f) Grants awarded under this subsection may not supplant any other funding for parenting education.

48.982(7)(fg)



(fg) An organization that receives a grant under this subsection and under sub. (6) may not use the grant moneys received under this subsection to provide any services that the organization provides under the grant received under sub. (6).

48.982(7)(g)



(g) By September 1, 1995, the board shall submit a report to the appropriate standing committees under s. 13.172 (3). The report shall include all of the following information about grants made under this subsection:

48.982(7)(g)1.



1. The number of grants made.

48.982(7)(g)2.



2. The name of all grant recipients.

48.982(7)(g)3.



3. The number of children served.

48.982(7)(g)4.



4. Whether or not each grant recipient achieved its stated goals.

48.982(7)(h)



(h) The board shall conduct an evaluation of the effectiveness of the right from the start grant program under this subsection in achieving its stated goals and, by January 2, 1997, submit a report on that evaluation

to the appropriate standing committees under s. 13.172 (3).

48.982 - ANNOT.

History: 1983 a. 27; 1983 a. 109 s. 6; 1985 a. 29 ss. 930s, 3202 (8); 1987 a. 27, 184, 255; 1989 a. 31, 336; 1991 a. 32, 39; 1993 a. 16, 437, 444, 491; 1995 a. 27 ss. 2622 to 2623d, 9126 (19); 1995 a. 275; 1997 a. 27, 78, 252, 293; 1999 a. 9; 2001 a. 16.



-3785/1

6mm
RMK

2003 ASSEMBLY BILL 351

STV ✓
new CRs ✓

Under current law

May 20, 2003 - Introduced by Representatives CULLEN, LADWIG, BOYLE, McCORMICK, A WILLIAMS, HUBER, SINICKI, WASSERMAN, SHILLING and BALOW, cosponsored by Senators SCHULTZ, CARPENTER, RISSER, WIRCH and HANSEN. Referred to Committee on Public Health.

is a separate fund that consists of contributions, gifts, grants, and bequests accepted by the Child Abuse and Neglect Prevention Board (CANPB) or by a nonstock, nonprofit

gen

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

Children's Trust Fund
(lower case)

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.~~ ~~exists under current law~~

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

corporation organized by the CANPB and of moneys received from the sale of "Celebrate Children" license plates

no 9

ASSEMBLY BILL 351

deposited in the Children's Trust Fund
credited to an appropriation account of the CANPB,
and used to award grants for child abuse and neglect

used to provide grants to eligible persons to conduct breast cancer research projects. Eligible persons include physicians, hospitals, clinical laboratories, and institutions of higher education. The bill requires the Department of Health and Family Services (DHFS) to administer the grant program. The secretary of health and family services must appoint a breast cancer research advisory committee and consult with the committee before promulgating rules and awarding a grant or establishing the eligibility criteria and procedures for the grants. The committee must include representatives 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:

INS. 2-1

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

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

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

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

Insert 2-12

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

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

(S) Children's trust fund checkoff

prevention programs, early childhood education centers, and right from the start projects, pay for the operating costs of the CANPB, and fund statewide child abuse and neglect prevention projects

3 -
Fund under s. 25.67

1 ^{Children's trust fund}
2 1. "~~Breast cancer research program~~" means the ~~program under s. 25.67 that~~
3 ~~provides grants for breast cancer research and the payment of administrative~~
4 ~~expenses related to the administration of this subsection.~~

5 2. "Department" means the department of revenue.

6 (b) *Voluntary payments.* 1. 'Designation on return.' Every individual filing an
7 income tax return who has a tax liability or is entitled to a tax refund may designate
8 on the return any amount of additional payment or any amount of a refund due that
9 individual for the ~~breast cancer research program~~ ^{children's trust fund} (use 6x)

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

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

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

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

ASSEMBLY BILL 351

< use 6x >

SECTION 3

children's trust fund

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

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

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

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

17 (h) *Certification of amounts.* Annually, on or before September 15, the
18 secretary of revenue shall certify to the ~~department of health and family services~~ ^{child abuse and neglect prevention board}, the
19 department of administration, and the state treasurer: ✓

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

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

ASSEMBLY BILL 351

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. U

deposited in the children's trust fund and

4 (i) *Appropriations.* From the moneys received from designations for the ~~breast~~
5 ~~cancer research program~~ → *children's trust fund* ^{use} ₂₇, an amount equal to the sum of administrative expenses,
6 including data processing costs, certified under par. (h) 1. shall be deposited in the
7 general fund and credited to the appropriation account under s. 20.566 (1) (hp), and
8 the net amount remaining that is certified under par. (h) 3. shall be credited to the
9 appropriation under s. ~~20.435 (1) (hc)~~ *20.433 (1) (g)* ✓

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

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

19 ~~255.055 Breast cancer research grant program. (1) Subject to sub. (2),~~
20 ~~from the appropriation under s. 20.435 (5) (hc), the department shall award grants~~
21 ~~to eligible persons, including physicians, hospitals, as defined in s. 50.33 (2), clinical~~
22 ~~laboratories, and institutions of higher education, as defined in s. 108.02 (18), to~~
23 ~~conduct breast cancer research projects. Breast cancer research projects shall~~
24 ~~include projects to develop and advance the understanding of the techniques and~~

ASSEMBLY BILL 351

1 modalities that are effective in the early detection, prevention, cure, screening, and
2 treatment of breast cancer and may include projects that involve clinical trials.

3 (2) The secretary shall, under s. 15.04 (1) (c), appoint a breast cancer
4 research advisory committee and shall consult with the advisory committee before
5 awarding any grant under sub. (1). The advisory committee shall include
6 representatives of the American Cancer Society. Members of the advisory committee
7 may not receive compensation for serving on the committee but shall be reimbursed
8 for expenses actually and necessarily incurred in the performance of their duties.

9 (3) After consulting with the breast cancer advisory committee under sub. (2),
10 the department shall promulgate rules specifying the eligibility criteria and
11 procedures for awarding grants under sub. (1).

~~SECTION 5. Nonstatutory provisions.~~

12 ~~(1) The department of health and family services shall submit in proposed form~~
13 ~~the rules required under section 255.055 (3) of the statutes, as created by this act,~~
14 ~~to the legislative council staff under section 227.15 (1) of the statutes no later than~~
15 ~~the first day of the 4th month beginning after the effective date of this subsection.~~

SECTION 6. Initial applicability.

17 (1) The treatment of section 71.10 (5f) of the statutes first applies to taxable
18 years beginning on January 1 of the year in which this subsection takes effect, except
19 that if this subsection takes effect after July 31 the treatment of section 71.10 (5f)
20 of the statutes first applies to taxable years beginning on January 1 of the year
21 following the year in which this subsection takes effect.

22 ~~(SECTION 7. Effective dates. This act takes effect on the day after publication,~~
23 ~~except as follows:~~

ASSEMBLY BILL 351

1 (1) The treatment of section 255.055 (1) of the statutes takes effect on the first
2 day of the 3rd month beginning after the date on which the secretary of revenue first
3 credits the appropriation account under section 20.435 (5) (hc) of the statutes, as
4 created by this act, as specified under section 71.10 (5f) (i) of the statutes, as created
5 by this act.

6

(END)

Insert 2-1

Section #. 20.433 (1) (q) of the statutes is amended to read:

20.433 (1) (q) *Children's trust fund; gifts and grants.* From the children's trust fund, all moneys received as contributions, grants, gifts, and bequests for that trust fund under s. 48.982 (2) (d) or (2e) (a), other than moneys received under s. 341.14 (6r) (b) 6., ~~and~~ [↓] all interest earned on moneys received under s. 341.14 (6r) (b) 6., [↑] to carry out the purposes for which made and received under s. 48.982 (2m).

History: 1983 a. 27; 1985 a. 29; 1985 a. 315 s. 22; 1987 a. 27; 1989 a. 31; 1991 a. 39; 1993 a. 16, 437, 444, 491; 1995 a. 27; 1997 a. 78; 1999 a. 9; 2001 a. 16.

and all moneys certified under s. 71.10 (5F)(h)3, [↑]

and all moneys certified under s. 71.10 (5F)(h)3. [↑]

PNs 2-12

Sec # CR; 25.67(2)(a) 3. ¹

(B)

25.67(2)(a) 3. Monies received

S. 71.10 (5f)

under 8.71.10 (5f).

1/19/04

Mary Anne Snyder

~~Permit check-off moneys to be ~~now~~ granted~~

~~to~~

Permit CAMPB to use check-off moneys to award
grants to corporation under s. 49.982 (2)(a), being
conform to AB 211



State of Wisconsin
2003 - 2004 LEGISLATURE

TH 1/22 10:00 AM

LRB-3785/A
MES&GMM:cjs:rs
days
②
DNR

2003 BILL

1 AN ACT *to amend* 20.433 (1) (q) and 20.566 (1) (hp); and *to create* 25.67 (2) (a)
2 3. and 71.10 (5f) of the statutes; **relating to:** creating an individual income tax
3 checkoff for the children's trust fund 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 children's trust fund, which is a separate fund that under current law consists of contributions, gifts, grants, and bequests accepted by the Child Abuse and Neglect Prevention Board (CANPB) or by a nonstock, nonprofit corporation organized by the CANPB and of moneys received from the sale of "Celebrate Children" license plates.

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 children's trust fund 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

BILL

Insert A

deposited in the children's trust fund, credited to an appropriation account of the CANPB and used to award grants for child abuse and neglect prevention programs, early childhood education centers, and right from the start projects, pay for the operating costs of the CANPB, and fund statewide child abuse and neglect prevention projects.

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:

Insert
2-1

and to provide grants under s. 48.982 (2e) ~~and~~
to the corporation organized under s. 48.982 (2e)
(a) ✓

(am)

1
2
3
4
5
6
7

SECTION 1. 20.433 (1) (q) of the statutes is amended to read:

20.433 (1) (q) *Children's trust fund; gifts and grants.* From the children's trust fund, all moneys received as contributions, grants, gifts, and bequests for that trust fund under s. 48.982 (2) (d) or (2e) (a), other than moneys received under s. 341.14 (6r) (b) 6., and all interest earned on moneys received under s. 341.14 (6r) (b) 6., and all moneys certified under s. 71.10 (5f) (h) 3., to carry out the purposes for which made and received under s. 48.982 (2m)

close paren stays

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

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

SECTION 3. 25.67 (2) (a) 3. of the statutes is created to read:

25.67 (2) (a) 3. Moneys received under s. 71.10 (5f).

SECTION 4. 71.10 (5f) of the statutes is created to read:

Insert
2-17

16
17
18

BILL

1 71.10 (5f) CHILDREN'S TRUST FUND CHECKOFF. (a) *Definitions.* In this subsection:

2 1. "Children's trust fund" means the fund under s. 25.67.

3 2. "Department" means the department of revenue.

4 (b) *Voluntary payments.* 1. 'Designation on return.' Every individual filing an
5 income tax return who has a tax liability or is entitled to a tax refund may designate
6 on the return any amount of additional payment or any amount of a refund due that
7 individual for the children's trust fund.

8 2. 'Designation added to tax owed.' If the individual owes any tax, the
9 individual shall remit in full the tax due and the amount designated on the return
10 for the children's trust fund when the individual files a tax return.

11 3. 'Designation deducted from refund.' Except as provided in par. (d), if the
12 individual is owed a refund for that year after crediting under ss. 71.75 (9) and 71.80
13 (3), the department of revenue shall deduct the amount designated on the return for
14 the children's trust fund from the amount of the refund.

15 (c) *Errors; failure to remit correct amount.* If an individual who owes taxes fails
16 to remit an amount equal to or in excess of the total of the actual tax due, after error
17 corrections, and the amount designated on the return for the children's trust fund:

18 1. The department shall reduce the designation for the children's trust fund to
19 reflect the amount remitted in excess of the actual tax due, after error corrections,
20 if the individual remitted an amount in excess of the actual tax due, after error
21 corrections, but less than the total of the actual tax due, after error corrections, and
22 the amount originally designated on the return for the children's trust fund.

23 2. The designation for the children's trust fund is void if the individual remitted
24 an amount equal to or less than the actual tax due, after error corrections.

BILL

1 (d) *Errors; insufficient refund.* If an individual is owed a refund which does not
2 equal or exceed the amount designated on the return for the children's trust fund,
3 after crediting under ss. 71.75 (9) and 71.80 (3) and after error corrections, the
4 department shall reduce the designation for the children's trust fund to reflect the
5 actual amount of the refund that the individual is otherwise owed, after crediting
6 under ss. 71.75 (9) and 71.80 (3) and after error corrections.

7 (e) *Conditions.* If an individual places any conditions on a designation for the
8 children's trust fund, the designation is void.

9 (f) *Void designation.* If a designation for the children's trust fund is void, the
10 department shall disregard the designation and determine amounts due, owed,
11 refunded, and received without regard to the void designation.

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

14 (h) *Certification of amounts.* Annually, on or before September 15, the
15 secretary of revenue shall certify to the child abuse and neglect prevention board, the
16 department of administration, and the state treasurer:

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

20 2. The total amount received from all designations for the children's trust fund
21 made by taxpayers during the previous fiscal year.

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

24 2.

BILL

1 (i) *Appropriations.* From the moneys received from designations for the
2 children's trust fund, an amount equal to the sum of administrative expenses,
3 including data processing costs, certified under par. (h) 1. shall be deposited in the
4 general fund and credited to the appropriation account under s. 20.566 (1) (hp), and
5 the net amount remaining that is certified under par. (h) 3. shall be deposited in the
6 children's trust fund and credited to the appropriation under s. 20.433 (1) (q).

7 (j) *Amounts subject to refund.* Amounts designated for the children's trust fund
8 under this subsection are not subject to refund to the taxpayer unless the taxpayer
9 submits information to the satisfaction of the department, within 18 months after
10 the date on which the taxes are due or the date on which the return is filed, whichever
11 is later, that the amount designated is clearly in error. Any refund granted by the
12 department under this paragraph shall be deducted from the moneys received under
13 this subsection in the fiscal year for which the refund is certified.

SECTION 5. Initial applicability.

14 (1) The treatment of section 71.10 (5f) of the statutes first applies to taxable
15 years beginning on January 1 of the year in which this subsection takes effect, except
16 that if this subsection takes effect after July 31 the treatment of section 71.10 (5f)
17 of the statutes first applies to taxable years beginning on January 1 of the year
18 following the year in which this subsection takes effect.

20

(END)

2003-2004 DRAFTING INSERT
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-3785/2ins
GMM.....

(INSERT 2-1)

SECTION 1. 20.433 (1) (h) of the statutes is amended to read:

20.433 (1) (h) *Grants to organizations.* All moneys received under s. 69.22 (1m), less the amounts appropriated under par. (g), to be used for grants under s. 48.982 (2e) (am) to the corporation organized under s. 48.982 (2e) (a) and for grants to organizations under s. 48.982 (4), (6), and (7).

History: 1983 a. 27; 1985 a. 29; 1985 a. 315 s. 22; 1987 a. 27; 1989 a. 31; 1991 a. 39; 1993 a. 16, 437, 444, 491; 1995 a. 27; 1997 a. 78; 1999 a. 9; 2001 a. 16.

(END OF INSERT)

(INSERT 2-17)

2004-05 and \$100,000 in fiscal year

SECTION 2. 48.982 (2e) (am) of the statutes is created to read:

48.982 (2e) (am) From the appropriation under s. 20.433 (1) (h) and from the amount in the appropriation under s. 20.433 (1) (q) that is attributable to moneys certified under s. 71.10 (5f) (h) 3., the board may award a grant of not more than \$100,000 in fiscal year 2005-06 to the corporation organized and maintained under par. (a). The corporation shall use the grant moneys awarded for the purposes specified in par. (a).

(END OF INSERT)

(INSERT A)

each of

years 2004-05 and

101P ← The bill also authorizes the CANPB to award, from that amount and from moneys received by the CANPB from the sale of duplicate birth certificates, a grant of not more than \$100,000 in fiscal year 2005-06 to a nonstock, nonprofit corporation organized by the CANPB for the purpose of soliciting and accepting tax-deductible contributions, grants, gifts, and bequests for the children's trust fund and requires the corporation to use the grant moneys awarded for the corporation's authorized purposes.

(END OF INSERT)

Emery, Lynn

From: Seaquist, Sara
Sent: Thursday, January 22, 2004 1:06 PM
To: LRB.Legal
Subject: Draft review: LRB 03-3785/2 Topic: Individual income tax checkoff for children's trust fund

It has been requested by <Seaquist, Sara> that the following draft be jacketed for the SENATE:

Draft review: LRB 03-3785/2 Topic: Individual income tax checkoff for children's trust fund



State of Wisconsin

LEGISLATIVE REFERENCE BUREAU

1 EAST MAIN, SUITE 200
P. O. BOX 2037
MADISON, WI 53701-2037

LEGAL SECTION: (608) 266-3561
REFERENCE SECTION: (608) 266-0341
FAX: (608) 264-6948

STEPHEN R. MILLER
CHIEF

February 11, 2004

MEMORANDUM

To: Senator Roessler

From: Marc E. Shovers, Sr. Legislative Attorney, (608) 266-0129

Subject: Technical Memorandum to **SB-427** (LRB 03-3785/2)

We received the attached technical memorandum relating to your bill. I believe that the point raised by DOR is correct and that a cross-reference to s.71.80 (3m) should be added. This problem also exists in current law, in s.71.10 (5)(b) 3. and (d), and in s.71.10 (5e)(b) 3. and (d). This copy is for your information and your file. If you wish to discuss this memorandum or the necessity of revising your bill or preparing an amendment, please contact me.

MEMORANDUM

February 10, 2004

TO: Marc Shovers
Legislative Reference Bureau

FROM: Dennis Collier
Department of Revenue

SUBJECT: Technical Memorandum on SB 427: Individual Income Tax Checkoff for
Children's Trust Fund

Proposed sec. 71.10(5f)(b)3 and (d) provide that refunds are first credited under secs. 71.75(9) and 71.80(3). Section 71.80(3) only refers to crediting overpayments on individual or separate returns. There should also be a reference to sec. 71.80(3m), which refers to crediting overpayments on a joint return.

If you have questions regarding this technical memorandum, please contact Karyn Kriz at 261-8984.