

ASSEMBLY BILL 351 (LRB -1969)

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. (FE)

2003

06-23.	A.	Introduced by Representatives Cullen, Ladwig, Boyle, McCormick, A. Williams, Huber, Sinicki, Wasserman, Shilling and Balow ; cosponsored by Senators Schultz, Carpenter, Risser, Wirch and Hansen .	
05-20.	A.	Read first time and referred to committee on Public Health	209
06-23.	A.	Fiscal estimate received.	
09-10.	A.	Public hearing held.	
09-18.	A.	Fiscal estimate received.	
10-08.	A.	Executive action taken.	
10-15.	A.	Report passage recommended by committee on Public Health, Ayes 7, Noes 0	430
10-15.	A.	Referred to joint committee on Finance	430

2004

02-17.	A.	Executive action taken.	
02-17.	A.	Assembly substitute amendment 1 offered by committee on Finance (LRB s0360)	712
02-27.	A.	Report Assembly Substitute Amendment 1 adoption recommended by joint committee on Finance, Ayes 15, Noes 0	753
02-27.	A.	Report passage as amended recommended by joint committee on Finance, Ayes 15, Noes 0	753
02-27.	A.	Referred to committee on Rules	753
03-09.	A.	Made a special order of business at 12:29 P.M. on 3-10-2004 pursuant to Assembly Resolution 38	818
03-10.	A.	Rules suspended to withdraw from calendar and take up	831
03-10.	A.	Read a second time	831
03-10.	A.	Assembly substitute amendment 1 adopted	831
03-10.	A.	Ordered to a third reading	831
03-10.	A.	Rules suspended	831
03-10.	A.	Read a third time and passed , Ayes 99, Noes 0	831
03-10.	A.	Ordered immediately messaged	832
03-10.	S.	Received from Assembly	700
03-10.	S.	Read first time and referred to committee on Senate Organization	700
03-10.	S.	Available for scheduling.	
03-10.	S.	Placed on calendar 3-11-2004 by committee on Senate Organization.	
03-11.	S.	Placed on calendar 3-11-2004 by committee on Senate Organization.	
03-11.	S.	Read a second time.	
03-11.	S.	Ordered to a third reading.	
03-11.	S.	Rules suspended.	
03-11.	S.	Senator Moore added as a cosponsor.	
03-11.	S.	Senator Coggs added as a cosponsor.	
03-11.	S.	Senator Erpenbach added as a cosponsor.	
03-11.	S.	Read a third time and concurred in , Ayes 32, Noes 0.	
03-11.	S.	Senator Panzer added as a cosponsor.	
03-11.	S.	Senator Zien added as a cosponsor.	
03-11.	S.	Senator Darling added as a cosponsor.	
03-16.	S.	Ordered immediately messaged.	
03-16.	A.	Received from Senate concurred in	895

2003
ENROLLED BILL

03en AB-351

ADOPTED DOCUMENTS:

Orig Engr

SubAmdt

03 50369

Amendments to above (if none, write "NONE"):

None

Corrections - show date (if none, write "NONE"):

None

Topic

Relay minus prep

3/18/04

Date

[Signature]

Enrolling Drafter

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**ASSEMBLY SUBSTITUTE AMENDMENT 1,
TO 2003 ASSEMBLY BILL 351**

February 17, 2004 - Offered by JOINT COMMITTEE ON FINANCE.

1 **AN ACT** *to amend* 20.566 (1) (hp); and *to create* 20.250 (2) (g), 20.285 (1) (gm),
2 71.10 (5f) and 255.055 of the statutes; **relating to:** creating an individual
3 income tax checkoff for a breast cancer research program, creating a breast
4 cancer research program, 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 substitute amendment creates a similar income tax checkoff for designations to the breast cancer research program (program), which is created in the substitute amendment.

Under the substitute amendment, 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 substitute amendment requires that, of the amount equal to the total amount of designations received, less the total cost of administering the income tax check-off procedure, 50 percent be credited to an appropriation account for the University of Wisconsin System and 50 percent be credited to an appropriation account for the Medical College of Wisconsin, Inc. The University of Wisconsin Comprehensive Cancer Center and the Medical College of Wisconsin, Inc., must use the moneys for breast cancer research projects and must report annually to the legislature and the governor on the projects conducted using the moneys in the previous fiscal year.

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

1 **SECTION 1.** 20.250 (2) (g) of the statutes is created to read:

2 20.250 (2) RESEARCH. (g) *Breast cancer research.* As a continuing
3 appropriation, from moneys received as amounts designated under s. 71.10 (5f) (b),
4 50 percent of the net amounts certified under s. 71.10 (5f) (h) 3., for breast cancer
5 research under s. 255.055.

6 **SECTION 2.** 20.285 (1) (gm) of the statutes is created to read:

7 20.285 (1) (gm) *Breast cancer research.* As a continuing appropriation, from
8 moneys received as amounts designated under s. 71.10 (5f) (b), 50 percent of the net
9 amounts certified under s. 71.10 (5f) (h) 3., for breast cancer research conducted by
10 the University of Wisconsin Comprehensive Cancer Center under s. 255.055.

11 **SECTION 3.** 20.566 (1) (hp) of the statutes is amended to read:

12 20.566 (1) (hp) *Administration of endangered resources; professional football*
13 *district; breast cancer research voluntary payments.* The amounts in the schedule for
14 the payment of all administrative costs, including data processing costs, incurred in
15 administering ss. 71.10 (5) ~~and~~, (5e), and (5f) and 71.30 (10). All ~~moneys certified~~
16 ~~under ss. 71.10 (5) (h) 1. and 71.30 (10) (h) 1. and the moneys specified for deposit~~

1 in this appropriation under ~~s. ss.~~ 71.10 (5) (h) 5., (5e) (h) 4., and (5f) (i) and 71.30 (10)
2 (i) shall be credited to this appropriation.

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

4 71.10 (5f) BREAST CANCER RESEARCH PROGRAM. (a) *Definitions.* In this
5 subsection:

6 1. "Breast cancer research program" means the program under s. 255.055 that
7 provides moneys for breast cancer research and the payment of administrative
8 expenses related to the administration of this subsection.

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

10 (b) *Voluntary payments.* 1. 'Designation on return.' Every individual filing an
11 income tax return who has a tax liability or is entitled to a tax refund may designate
12 on the return any amount of additional payment or any amount of a refund due that
13 individual for the breast cancer research program.

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

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

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

1 1. The department shall reduce the designation for the breast cancer research
2 program to reflect the amount remitted in excess of the actual tax due, after error
3 corrections, if the individual remitted an amount in excess of the actual tax due, after
4 error corrections, but less than the total of the actual tax due, after error corrections,
5 and the amount originally designated on the return for the breast cancer research
6 program.

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

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

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

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

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

23 (h) *Certification of amounts.* Annually, on or before September 15, the
24 secretary of revenue shall certify to the Board of Regents of the University of

1 Wisconsin System, the Medical College of Wisconsin, Inc., the department of
2 administration, and the state treasurer:

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

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

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

10 2.

11 (i) *Appropriations.* From the moneys received from designations for the breast
12 cancer research program, an amount equal to the sum of administrative expenses,
13 including data processing costs, certified under par. (h) 1. shall be deposited in the
14 general fund and credited to the appropriation account under s. 20.566 (1) (hp), and,
15 of the net amount remaining that is certified under par. (h) 3., an amount equal to
16 50 percent shall be credited to the appropriation account under s. 20.250 (2) (g) and
17 an amount equal to 50 percent shall be credited to the appropriation account under
18 s. 20.285 (1) (gm).

19 (j) *Amounts subject to refund.* Amounts designated for the breast cancer
20 research program under this subsection are not subject to refund to the taxpayer
21 unless the taxpayer submits information to the satisfaction of the department,
22 within 18 months after the date on which the taxes are due or the date on which the
23 return is filed, whichever is later, that the amount designated is clearly in error. Any
24 refund granted by the department under this paragraph shall be deducted from the

1 moneys received under this subsection in the fiscal year for which the refund is
2 certified.

3 **SECTION 5.** 255.055 of the statutes is created to read:

4 **255.055 Breast cancer research program.** (1) The Medical College of
5 Wisconsin, Inc., and the University of Wisconsin Comprehensive Cancer Center
6 shall use the moneys appropriated under ss. 20.250 (2) (g) and 20.285 (1) (gm) for
7 breast cancer research projects. These moneys may not be used to supplant funds
8 available for breast cancer research from other sources.

9 (2) Annually by January 1, the Medical College of Wisconsin, Inc., and the
10 Board of Regents of the University of Wisconsin System shall each report to the
11 appropriate standing committees of the legislature under s. 13.172 (3) and to the
12 governor on the breast cancer research projects each has conducted under sub. (1)
13 in the previous fiscal year.

14 **SECTION 6. Initial applicability.**

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

20 (END)