

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

**AN ACT** *to amend* 20.566 (1) (hp); and *to create* 20.250 (2) (g), 20.285 (1) (gm), 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, and making appropriations.

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***Analysis by the Legislative Reference Bureau***

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***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.

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

2           20.285 (1) (gm) *Breast cancer research.* As a continuing appropriation, from  
3 moneys received as amounts designated under s. 71.10 (5f) (b), 50 percent of the net  
4 amounts certified under s. 71.10 (5f) (h) 3., for breast cancer research conducted by  
5 the University of Wisconsin Comprehensive Cancer Center under s. 255.055.

6           **SECTION 3.** 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) (i) and 71.30 (10)~~  
13 (i) shall be credited to this appropriation.

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

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

17           1. “Breast cancer research program” means the program under s. 255.055 that  
18 provides moneys for breast cancer research and the payment of administrative  
19 expenses related to the administration of this subsection.

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

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

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

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

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

12           1. The department shall reduce the designation for the breast cancer research  
13 program to reflect the amount remitted in excess of the actual tax due, after error  
14 corrections, if the individual remitted an amount in excess of the actual tax due, after  
15 error corrections, but less than the total of the actual tax due, after error corrections,  
16 and the amount originally designated on the return for the breast cancer research  
17 program.

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

21           (d) *Errors; insufficient refund.* If an individual is owed a refund which does not  
22 equal or exceed the amount designated on the return for the breast cancer research  
23 program, after crediting under ss. 71.75 (9) and 71.80 (3) and after error corrections,  
24 the department shall reduce the designation for the breast cancer research program

1 to reflect the actual amount of the refund that the individual is otherwise owed, after  
2 crediting under ss. 71.75 (9) and 71.80 (3) and after error corrections.

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

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

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

10 (h) *Certification of amounts.* Annually, on or before September 15, the  
11 secretary of revenue shall certify to the Board of Regents of the University of  
12 Wisconsin System, the Medical College of Wisconsin, Inc., the department of  
13 administration, and the state treasurer:

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

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

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

21 2.

22 (i) *Appropriations.* From the moneys received from designations for the breast  
23 cancer research program, an amount equal to the sum of administrative expenses,  
24 including data processing costs, certified under par. (h) 1. shall be deposited in the  
25 general fund and credited to the appropriation account under s. 20.566 (1) (hp), and,

1 of the net amount remaining that is certified under par. (h) 3., an amount equal to  
2 50 percent shall be credited to the appropriation account under s. 20.250 (2) (g) and  
3 an amount equal to 50 percent shall be credited to the appropriation account under  
4 s. 20.285 (1) (gm).

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

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

14 **255.055 Breast cancer research program. (1)** The Medical College of  
15 Wisconsin, Inc., and the University of Wisconsin Comprehensive Cancer Center  
16 shall use the moneys appropriated under ss. 20.250 (2) (g) and 20.285 (1) (gm) for  
17 breast cancer research projects. These moneys may not be used to supplant funds  
18 available for breast cancer research from other sources.

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

24 **SECTION 6. Initial applicability.**

