

2003 DRAFTING REQUEST

Assembly Substitute Amendment (ASA-AB351)

Received: 02/17/2004

Received By: dkennedy

Wanted: As time permits

Identical to LRB:

For: Legislative Fiscal Bureau 266-3847

By/Representing: Charlie Morgan

This file may be shown to any legislator: NO

Drafter: mshovers

May Contact:

Addl. Drafters: dkennedy
pgrant

Subject: Tax Credits - individual income
Health - public health
Higher Education - UW System

Extra Copies:

Submit via email: YES

Requester's email: charlie.morgan@legis.state.wi.us

Carbon copy (CC:) to:

Pre Topic:

No specific pre topic given

Topic:

Income tax checkoff for breast cancer research program

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>
/?	dkennedy 02/17/2004	csicilia 02/20/2004					
/1			jfrantze 02/23/2004		sbasford 02/23/2004	sbasford 02/23/2004	

Vers. Drafted Reviewed Typed Proofed Submitted Jacketed Required

FE Sent For:

<END>

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/?	dkennedy	1 q/s	2/20/04	J/RS 2/23			

FE Sent For:

<END>

TELEPHONE DRAFTING INSTRUCTIONS

Drafting instructions received by Debora Kennedy.

DATE:

2/17/04

**CONVERSATION
WITH:**

Charlie Morgan

OF:

LFB

TELEPHONE NO:

**REGARDING LRB #
OR DRAFT TOPIC:**

INSTRUCTIONS:

Draft substitute amendment to
AB 351 - add to it LRB. a 2189/i +
the LFB motion about supplanting
funds

AMENDMENT ___ TO
ASSEMBLY AMENDMENT (LRB 2189/1) TO
ASSEMBLY BILL 351

At the location indicated, amend the amendment as follows:

1. Page 2, line 15: after "projects." insert "Any moneys received under this program may not be used to supplant funds available for breast cancer research from other sources."

(END)

Moore (Krug)
14-0-2
Passes
Fitzgerald (Aye) *15-0-1*

2003

Date (time) needed By 2/23

LRBs 0360/1

SUBSTITUTE AMENDMENT [TO A BILL]

MES, DAK & PG: CS :

Use the appropriate components and routines developed for substitute amendments.

§ (A) SUBSTITUTE AMENDMENT

TO 2003 ~~SB~~ (AB) 351 (~~LRB~~)

*bill list v
ST ✓*

AN ACT . . . [generate catalog] *to repeal . . . ; to renumber . . . ; to consolidate and renumber . . . ; to renumber and amend . . . ; to consolidate, renumber and amend . . . ; to amend . . . ; to repeal and recreate . . . ; and to create . . .* of the statutes; relating to:

.....
.....
.....
.....
.....

[NOTE: See section 4.02 (2) (br), Drafting Manual, for specific order of standard phrases.]

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

SECTION #.

2003 ASSEMBLY BILL 351

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.

SAV

1 AN ACT to amend 20.566 (1) (hp); and to create 20.435 (5) (hc), 71.10 (5f) and
 2 255.055 of the statutes; relating to: creating an individual income tax checkoff
 3 for a breast cancer research program, creating a breast cancer research
 4 program, ~~repealing the exercise of rule-making authority~~ and making
 5 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 breast cancer research program (program), which is created in the bill.

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,

, of the

substitute amendment

substitute amendment

ASSEMBLY BILL 351

INSERT ANAL

~~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:

1 ~~SECTION 1. 20.435 (5) (hc) of the statutes is created to read:~~
2 ~~20.435 (5) (hc) Breast cancer research grants. As a continuing appropriation,~~
3 ~~from moneys received as amounts designated under s. 71.10 (5f) (b), the net amounts~~
4 ~~certified under s. 71.10 (5f) (i), for the purpose of awarding grants under s. 255.055.~~

INSERT
2-4

5 SECTION 2. 20.566 (1) (hp) of the statutes is amended to read:
6 20.566 (1) (hp) *Administration of endangered resources; professional football*
7 *district; breast cancer research voluntary payments.* The amounts in the schedule for
8 the payment of all administrative costs, including data processing costs, incurred in
9 administering ss. 71.10 (5) ~~and~~, (5e), ~~and~~ (5f) and 71.30 (10). All moneys certified
10 under ss. 71.10 (5) (h) 1. and 71.30 (10) (h) 1. and the moneys specified for deposit
11 in this appropriation under ~~s.~~ ss. 71.10 (5) (h) 5., (5e) (h) 4., and (5f) (i) and 71.30 (10)
12 (i) shall be credited to this appropriation.

13 SECTION 3. 71.10 (5f) of the statutes is created to read:
14 71.10 (5f) BREAST CANCER RESEARCH PROGRAM. (a) *Definitions.* In this
15 subsection:

ASSEMBLY BILL 351

moneys ✓

1 1. "Breast cancer research program" means the program under s. 255.055 that
2 provides ~~money~~ for breast cancer research and the payment of administrative
3 expenses related to the administration of this subsection.

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

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

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

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

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

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

ASSEMBLY BILL 351

SECTION 3

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~~, 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.

Board of Regents of the University of
Wisconsin System, the Medical College
of Wisconsin, Inc.

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.

4 (i) *Appropriations.* From the moneys received from designations for the breast
5 cancer research program, 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 (5) (hc)~~ INSERT 5-9), of
, an amount equal to 50 percent

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).

12 **SECTION 5. Nonstatutory provisions.**

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

17 **SECTION 6. Initial applicability.**

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

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

INSD
6-16

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 ANAL)

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.

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

At the locations indicated, amend the bill as follows:

- 1. Page 1, line 4: delete "requiring the exercise of rule-making authority,".
- 2. Page 2, line 1: delete lines 1 to 4 and substitute:

LPS:
Thaw
bill
section
numbers

INSERT
2-4

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

5 20.250 (2) RESEARCH. (g) *Breast cancer research*. As a continuing

6 appropriation, from moneys received as amounts designated under s. 71.10 (5f) (b),

7 50 percent of the net amounts certified under s. 71.10 (5f) (h) 3., for breast cancer

8 research under s. 255.055.

9 SECTION ~~1m.~~ ~~20.285~~ (1) (gm) of the statutes is created to read:

10 20.285 (1) (gm) *Breast cancer research*. As a continuing appropriation, from

11 moneys received as amounts designated under s. 71.10 (5f) (b), 50 percent of the net

12 amounts certified under s. 71.10 (5f) (h) 3., for breast cancer research conducted by

13 the University of Wisconsin Comprehensive Cancer Center under s. 255.055.

