

**SENATE AMENDMENT 32,
TO 2005 ASSEMBLY BILL 100**

June 29, 2005 – Offered by Senator LASSA.

1 At the locations indicated, amend the engrossed bill as follows:

2 **1.** Page 303, line 4: after that line insert:

3 “**SECTION 364j.** 20.465 (2) (r) of the statutes is created to read:

4 20.465 **(2)** (r) *Military family relief.* All moneys received from the military
5 family relief fund for the payment of financial aid to military families under s.
6 21.22.”.

7 **2.** Page 318, line 13: after “fund” insert “: *military family relief fund*”.

8 **3.** Page 318, line 15: after “(5f).” insert “(5fm).”.

9 **4.** Page 318, line 17: after “(5f) (i)” insert “, (5fm) (i).”.

10 **5.** Page 336, line 4: after that line insert:

11 “**SECTION 488e.** 21.22 of the statutes is created to read:

12 **21.22 Military family financial aid. (1)** In this section:

1 (a) “Immediate family” means the spouse and dependent children of a service
2 member who are residents of this state.

3 (b) “Service member” means a member of a reserve unit of the U.S. armed forces
4 or of the national guard who is a resident of this state and who is serving on active
5 duty in the U.S. armed forces.

6 (2) The department of military affairs shall provide financial aid to eligible
7 members of the immediate family of service members. The department of military
8 affairs shall promulgate rules establishing eligibility criteria and the amount of
9 financial aid.”.

10 **6.** Page 349, line 23: after that line insert:

11 “**SECTION 522m.** 25.17 (1) (jx) of the statutes is created to read:

12 25.17 (1) (jx) Military family relief fund (s. 25.38);”.

13 **7.** Page 354, line 2: after that line insert:

14 “**SECTION 529j.** 25.38 of the statutes is created to read:

15 **25.38 Military family relief fund.** There is established a separate
16 nonlapsible trust fund designated as the military family relief fund. The fund shall
17 consist of money deposited in the fund under s. 71.10 (5fm) (i), together with all
18 donations, gifts, or bequests made to the fund.”.

19 **8.** Page 583, line 19: after that line insert:

20 “**SECTION 1312x.** 71.10 (5fm) of the statutes is created to read:

21 71.10 (5fm) MILITARY FAMILY RELIEF FUND CHECKOFF. (a) *Definitions.* In this
22 subsection:

23 1. “Department” means the department of revenue.

24 2. “Military family relief fund” means the fund under s. 25.38.

1 (b) *Voluntary payments.* 1. ‘Designation on return.’ Every individual filing an
2 income tax return who has a tax liability or is entitled to a tax refund may designate
3 on the return any amount of additional payment or any amount of a refund due that
4 individual for the military family relief fund.

5 2. ‘Designation added to tax owed.’ If the individual owes any tax, the
6 individual shall remit in full the tax due and the amount designated on the return
7 for the military family relief fund when the individual files a tax return.

8 3. ‘Designation deducted from refund.’ Except as provided in par. (d), if the
9 individual is owed a refund for that year after crediting under ss. 71.75 (9) and 71.80
10 (3) and (3m), the department shall deduct the amount designated on the return for
11 the military family relief fund from the amount of the refund.

12 (c) *Errors; failure to remit correct amount.* If an individual who owes taxes fails
13 to remit an amount equal to or in excess of the total of the actual tax due, after error
14 corrections, and the amount designated on the return for the military family relief
15 fund:

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

22 2. The designation for the military family relief fund is void if the individual
23 remitted an amount equal to or less than the actual tax due, after error corrections.

24 (d) *Errors; insufficient refund.* If an individual is owed a refund that does not
25 equal or exceed the amount designated on the return for the military family relief

1 fund, after crediting under ss. 71.75 (9) and 71.80 (3) and (3m) and after error
2 corrections, the department shall reduce the designation for the military family
3 relief fund to reflect the actual amount of the refund that the individual is otherwise
4 owed, after crediting under ss. 71.75 (9) and 71.80 (3) and (3m) and after error
5 corrections.

6 (e) *Conditions.* If an individual places any conditions on a designation for the
7 military family relief fund, the designation is void.

8 (f) *Void designation.* If a designation for the military family relief fund is void,
9 the department shall disregard the designation and determine amounts due, owed,
10 refunded, and received without regard to the void designation.

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

13 (h) *Certification of amounts.* Annually, on or before September 15, the
14 secretary of revenue shall certify to the department of military affairs, the
15 department of administration, and the state treasurer all of the following:

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

19 2. The total amount received from all designations for the military family relief
20 fund made by taxpayers during the previous fiscal year.

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

23 2.

24 (i) *Appropriations.* From the moneys received from designations for the
25 military family relief fund, an amount equal to the sum of administrative expenses,

1 including data processing costs, certified under par. (h) 1. shall be deposited in the
2 general fund and credited to the appropriation account under s. 20.566 (1) (hp), and
3 the net amount remaining that is certified under par. (h) 3. shall be deposited in the
4 military family relief fund and credited to the appropriation under s. 20.465 (2) (r).

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

12 **9.** Page 1038, line 6: after that line insert:

13 “(9mw) MILITARY FAMILY RELIEF FUND CHECKOFF. The treatment of section 71.10
14 (5fm) of the statutes first applies to taxable years beginning on January 1 of the year
15 in which this subsection takes effect, except that if this subsection takes effect after
16 July 31 the treatment of section 71.10 (5fm) of the statutes first applies to taxable
17 years beginning on January 1 of the year following the year in which this subsection
18 takes effect.”.

19 (END)