

2005 DRAFTING REQUEST

Senate Amendment (SA-AB100)

Received: **06/30/2005**

Received By: **mshovers**

Wanted: **As time permits**

Identical to LRB:

For: **Julie Lassa (608) 266-3123**

By/Representing: **Jessica**

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

Drafter: **mshovers**

May Contact:

Adl. Drafters: **rnelson2**

Subject: **Tax, Individual - income
Veterans - veterans benefits**

Extra Copies:

Submit via email: **YES**

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

Carbon copy (CC:) to:

Pre Topic:

No specific pre topic given

Topic:

Individual income tax checkoff for military family relief fund

Instructions:

Same as AB 192, LRB -1984/1

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>
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/1			jfrantze 06/30/2005	_____	lnorthro 06/30/2005	lnorthro 06/30/2005	

FE Sent For:

<END>

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/? mshovers

11 MES 6/30/05

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6/30

FE Sent For:

<END>

MESORPN LRBb08107?/ RMD
Ink

~~PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION~~
SENATE AMENDMENT ,
TO 2005 ASSEMBLY BILL 100

Now

1
2

At the locations indicated, amend the bill as follows:

(END)

engrossed



2005 ASSEMBLY BILL 192

March 10, 2005 – Introduced by Representatives MOLEPSKE, MUSSER, GRONEMUS, MONTGOMERY, BOYLE, TURNER, SINICKI, ZEPNICK, STASKUNAS, HINES, SUDER, VOS, GUNDERSON, BIES, HAHN, VRUWINK, SEIDEL, SHERIDAN, GIELOW, BLACK, ALBERS, FRISKE, JESKEWITZ, TOWNSEND, PETTIS, PETROWSKI, SCHNEIDER, KREUSER, LEHMAN, NELSON, VAN AKKEREN, BERCEAU, BALLWEG, M. WILLIAMS, PRIDEMORE and FREESE, cosponsored by Senators ZIEN, LASSA, PLALE, HANSEN, WIRCH, BRESKE, CARPENTER, ERPENBACH and ROESSLER, Referred to Committee on Military Affairs.

1 AN ACT *to amend* 20.566 (1) (hp); and *to create* 20.465 (2) (r), 21.22, 25.17 (1)
2 (jx), 25.38 and 71.10 (5g) of the statutes; **relating to:** providing financial aid
3 to military families, creating an individual income tax checkoff for the military
4 family relief fund, granting rule-making authority, and making an
5 appropriation.

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. Similar checkoffs exist to provide payments to a breast cancer research program and to provide a donation to a professional football stadium district. This bill creates a similar income tax checkoff for designations to the military family relief fund.

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 military family relief 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.

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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 deposited in the military family relief fund. The bill requires the Department of Military Affairs (DMA) to use the money from the military family relief fund to provide financial aid to the immediate family of members of the national guard or reservists who are serving in active duty in the U.S. armed forces. DMA is required to promulgate rules establishing eligibility criteria and the amount of the financial aid.

For further information see the *state* 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:

Page 303, line 40 after that line insert

SECTION 1. 20.465 (2) (r) of the statutes is created to read:

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

Page 318, line 130 after fund insert

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); military family relief fund~~ *Keep* ~~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), (5e), and (5f), and (5g) and 71.30 (10). All moneys specified for deposit in this appropriation under ss. 71.10 (5) (h) 5., (5e) (h) 4., and (5f) (i), and (5g) (i) and 71.30 (10) (i) shall be credited to this appropriation.

SECTION 3. 21.22 of the statutes is created to read:

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

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

Page 336, line 40 after that line insert

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1 (b) "Service member" means a member of a reserve unit of the U.S. armed forces
2 of the national guard who is a resident of this state and who is serving on active
3 duty in the U.S. armed forces.

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

8 SECTION 4. 25.17 (1) (jx) of the statutes is created to read:

9 25.17 (1) (jx) Military family relief fund (s. 25.38);

10 SECTION 5. 25.38 of the statutes is created to read:

11 **25.38 Military family relief fund.** There is established a separate
12 nonlapsible trust fund designated as the military family relief fund. The fund shall
13 consist of money deposited in the fund under s. 71.10 (5g) (i), together with all
14 donations, gifts, or bequests made to the fund.

15 SECTION 6. 71.10 (5g) of the statutes is created to read:

16 71.10 (5g) MILITARY FAMILY RELIEF FUND CHECKOFF. (a) *Definitions.* In this
17 subsection:

- 18 1. "Department" means the department of revenue.
- 19 2. "Military family relief fund" means the fund under s. 25.38.

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

#. Page 349, line 230 after that line insert 9
#. Page 354, line 20 after that line insert 9
#. Page 583, line 190 after that line insert 9

ASSEMBLY BILL 192**SECTION 6**

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 military family relief fund 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) and (3m), the department shall deduct the amount designated on the return for
7 the military family relief fund 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 military family relief
11 fund:

12 1. The department shall reduce the designation for the military family relief
13 fund 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 military family relief
17 fund.

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

20 (d) *Errors; insufficient refund.* If an individual is owed a refund that does not
21 equal or exceed the amount designated on the return for the military family relief
22 fund, after crediting under ss. 71.75 (9) and 71.80 (3) and (3m) and after error
23 corrections, the department shall reduce the designation for the military family
24 relief fund to reflect the actual amount of the refund that the individual is otherwise

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1 owed, after crediting under ss. 71.75 (9) and 71.80 (3) and (3m) and after error
2 corrections.

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

5 (f) *Void designation.* If a designation for the military family relief fund is void,
6 the department shall disregard the designation and determine amounts due, owed,
7 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 department of military affairs, the
12 department of administration, and the state treasurer all of the following:

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

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

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

20 2.

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

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SECTION 6

1 the net amount remaining that is certified under par. (h) 3. shall be deposited in the
2 military family relief fund and credited to the appropriation under s. 20.465 (2) (r).

3 (j) *Amounts subject to refund.* Amounts designated for the military family relief
4 fund under this subsection are not subject to refund to the taxpayer unless the
5 taxpayer submits information to the satisfaction of the department, within 18
6 months after the date on which the taxes are due or the date on which the return is
7 filed, whichever is later, that the amount designated is clearly in error. Any refund
8 granted by the department under this paragraph shall be deducted from the moneys
9 received under this subsection in the fiscal year for which the refund is certified. (11) (1)

10 ~~SECTION 7. Initial applicability.~~

11 *“(9m)”* ~~This act first applies to taxable years beginning on January 1 of the year~~
12 *“The treatment of section 7,10(5fm) of the statutes”* in which this subsection takes effect, except that if this subsection takes effect after
13 *“The treatment of section 7,60(5fm) of the statutes”* July 31 ~~this act first applies to taxable years beginning on January 1 of the year~~
14 following the year in which this subsection takes effect. (11) (1)

15 (END)

Page 103 line 6

after that line insert

military family relief fund checkoff (CS)

The treatment of section 7,10(5fm) of the statutes

The treatment of section 7,60(5fm) of the statutes