



## WISCONSIN LEGISLATIVE COUNCIL ACT MEMO

**2005 Wisconsin Act 71**  
[2005 Senate Bill 167]

**Multiple Sclerosis Tax Checkoff**

Under current law, a person who files an income tax return may designate any amount of additional tax payment or tax refund due for the endangered resources program, a breast cancer research program, and a donation to a professional football stadium.

The bill creates a similar income tax checkoff to fund multiple sclerosis programs. The Department of Revenue must send the amount equal to the designation received, minus administrative expenses, to the National Multiple Sclerosis Society, which would then disburse the money to entities in Wisconsin that pledge to use the funds for health-related programs for people with multiple sclerosis in Wisconsin. The Act requires the National Multiple Sclerosis Society to report to the Legislature and the Governor on the entities that have received checkoff funds, and what programs were supported with the funds.

If the person is not due a refund, or owes taxes, the person filing the return must include a check for the designated amount with their income tax return. If the person is owed a refund, the designated amount is deducted from the person's refund.

**Effective Date:** Act 71 takes effect on January 7, 2006.

**Prepared by:** Laura D. Rose, Deputy Director

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LR:rv

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This memo provides a brief description of the Act. For more detailed information, consult the text of the law and related legislative documents at the Legislature's Web site at: <http://www.legis.state.wi.us/>.