



State of Wisconsin


LEGISLATIVE REFERENCE BUREAU

RESEARCH APPENDIX - **PLEASE DO NOT REMOVE FROM DRAFTING FILE**

Date Transfer Requested: 05/09/2007 (Per: MES)





Appendix A

 The 2007 drafting file for LRB-2380/1

has been copied/added to the drafting file for

2007 LRB-2696

 The attached 2007 draft was incorporated into the new 2007 draft listed above. For research purposes, this cover sheet and the attached drafting file were copied, and added, as a appendix, to the new 2007 drafting file. If introduced this section will be scanned and added, as a separate appendix, to the electronic drafting file folder.

 This cover sheet was added to rear of the original 2007 drafting file. The drafting file was then returned, intact, to its folder and filed.

2007 DRAFTING REQUEST

Bill

Received: 04/05/2007
Wanted: As time permits
For: Julie Lassa (608) 266-3123
This file may be shown to any legislator: NO
May Contact:
Subject: Tax, Individual - miscellaneous
Submit via email: YES
Requester's email: Sen.Lassa@legis.wisconsin.gov
Carbon copy (CC:) to:

Received By: mshovers
Identical to LRB:
By/Representing: Monica
Drafter: mshovers
Addl. Drafters:
Extra Copies:

Pre Topic:

No specific pre topic given

Topic:

Individual income tax checkoff for Wisconsin special Olympics, incorporated

Instructions:

See attached. Create indiv. income tax checkoff for WI special Olympics, Inc.

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>
/?				_____			State
/P1	mshovers 04/05/2007	jdyer 04/06/2007	nnatzke 04/06/2007	_____	sbasford 04/06/2007		State
/1	mshovers 05/09/2007	jdyer 05/09/2007	nnatzke 05/09/2007	_____	iparisi 05/09/2007		

FE Sent For:

LRB-2380

05/09/2007 03:02:16 PM

Page 2

<END>

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/?		1/5 jld					State
/P1	mshovers 04/05/2007	jdye 04/06/2007	nmatzke 04/06/2007		sbasford 04/06/2007		
			nwn 5/9	nwn/rs 5/9			

FE Sent For:

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1/?	mshovers	PI 4/6 jld	nym 4/6	nwm/sb 4/6			

11 MES 4/5/07

FE Sent For:

<END>

Shovers, Marc

From: Groves, Monica
Sent: Monday, April 02, 2007 10:40 AM
To: Shovers, Marc
Subject: Special Olympics Info

Attachments: Special Olympics.pdf



Special
lympics.pdf (565 KE)

Marc,

I am also sending over a packet of information about the Special Olympics. Please let me know if you have any questions.

Thanks,

Monica

Monica Groves Batiza

Clerk, Senate Committee on Economic Development, Job Creation, Family Prosperity and Housing
Office of Senator Julie Lassa
State Capitol
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28 March 2007

Senator Julie Lassa
P.O. Box 7882
Madison, WI 53707-7882

Re: Request for Wisconsin Special Olympics Income Tax Check-Off Legislation

Dear Senator Lassa:

The Wisconsin Department of Revenue and the Wisconsin Legislative Bureau provided the following information:

- 1) The organizations that are current recipients of tax check off are:
 - i) Endangered Resources;
 - ii) Multiple Sclerosis;
 - iii) Packers Football Stadium;
 - iv) Firefighters Memorial;
 - v) Breast Cancer research;
 - vi) Veterans Trust Fund; and
 - vii) Prostate Cancer Research Board.
- 2) Each check-off is slightly different. For example, the Prostate Cancer Research Board bill required the modification and addition of several provisions of the Wisconsin Statutes, some of which include:
 - i) Wis. Stat. § 15.195 which deals with the creation of the Prostate Cancer Research Board;
 - ii) Wis. Stat. § 20.435 which deals with Public Health Service planning regulation and delivery and aids and local assistance;

Senator Julie Lassa
28 March 2007
Page 2

- iii) Wis. Stat. §71.10 (5h) which deals with income and franchise taxes to endanger resources; and
 - iv) Wis. Stat. §255.07 regarding the inclusion of prostate cancer as Chronic Disease and Injuries.
- 3) According to the Department of Revenue they only implement what is on the statues and have no part of deciding what organizations receive a Tax Check off. The Department compiles the revenue received from each tax check off, usually by September of each year.
- 4) The 2005 Tax Statistic Report for the Wisconsin Department of Revenue shows 2005 figures for current tax check off recipients. Please see the attached report for more details regarding demographic information.
- i) Endangered Resources: \$487,196 with an average donation of \$17;
 - ii) Packers Football Stadium: \$63,425 with an average donation of \$7;
 - iii) Breast Cancer research: \$278,252 with an average donation of \$12; and
 - iv) Veterans Trust Fund: \$134,000 with an average donation of \$11.

Yours truly,



M. Alice O'Connor
Director of Government Relations

AOC:ssf
070067
Senator Lassa lt

SPECIAL OLYMPICS FACTOIDS

Scope of the Challenge

There are more than 170 million persons in the world with intellectual disability (ID).

ID is present in all countries, communities, races, and social classes.

The prevalence of ID in countries ranges from 1% to 3% with pockets higher than 5%.

97% of people with ID fall into the categories of mild or moderate.

The majority of countries do not have special laws to support the rights and opportunities of people with ID; in the US, people with ID are not even considered a "medically underserved" population, despite evidence to the contrary.

1/3 of SO athletes can not see well and need new or different glasses and 6% have serious untreated eye diseases.

More than 30% of SO athletes fail the hearing test – 6 times the rate of the general population.

35% of athletes have obvious tooth decay in their molar teeth, up to 50% have obvious gum infections, 12% report being in pain at the time of the exam, and 15% require urgent care.

One-in-five SO athletes have evidence of osteoporosis or osteopenia (weakened bones).

More than 50% of SO athletes are overweight or obese.

Half of SO athletes have one or more preventable or treatable foot diseases/conditions.

People with ID have 40% greater risk of preventable secondary health conditions than the general population.

Doctors commonly and inaccurately advise new parents of children with ID that their children will never be able to do anything and would be better off in an institution.

The vast majority of dental (75%) and medical (81%) students receive little or no education and experience in treating people with ID.

On average, in the US, a person with ID would have to contact 50 doctors before finding one who had specific training and experience in treating people with ID; it is likely worse everywhere else in the world.

People with ID are living significantly longer in many parts of the world than previously, but the health care system has not addressed their age specific health needs.

The public greatly underestimates the capabilities of people with ID and overestimates the severity of their condition; up to 75% of adults believe that children with ID should not be educated alongside children without ID.

71% of US Youth without ID do not have social relationships with youth with ID and have no intent to establish such relationships outside of school.

Individuals with ID are at greatly elevated risk of sexual abuse.

Children with ID are bullied in school at 4 times the rate of other children.

In many parts of the world, children with ID are warehoused in institutions or allowed to die in infancy; in developed countries, children with ID increasingly are being aborted based on prenatal testing.

Less than 10% of people with ID in the US are employed, as compared to 50% of SO athletes in the US being employed.

Scope of Special Olympics Programs

SO has Programs in 166 countries, all US States and 2 territories.

SO serves 2.25 million athletes and is growing.

Every year, more than 500,000 people serve as SO volunteers.

Despite the global scope and more than 200 SOI Programs, the overall global budget is only \$225 million and there are fewer than 2,000 computers available.

Every year, 70,000 coaches receive training from SO.

SO has more than 15,000 competitions every year.

SO provides more than 5 million team/individual seasonal sports experiences each year.

SO provides 600 Healthy Athletes Screening events each year around the world and 150,000 free health screenings to athletes through 7 disciplines.

SO recruits and trains 13,000 professional volunteers globally each year.

SOI secures \$13 million in donated health services, equipment/supplies each year.

SO has reached nearly 300,000 students with ID and 1.7 million students without ID through the *So Get Into It* educational program. This has taken place through 4,300 schools in 65 countries.

Impact of Special Olympics Programs

For every dollar invested in the Healthy Athletes program, four dollars worth of health program value is delivered.

SO athletes and families are highly satisfied with SO programming.

SO Athletes have the same goals and receive the same benefits of participation as other athletes.

SO Athletes can be powerful spokespersons for SO and for people with ID: 44% of athletes were able to provide their own responses to a Gallup survey.

The average SO athlete enters the program at 13 and stays for 10 years. Those who leave are as satisfied as those who stay.

SO's Family Support Network provides direct support for families through experienced families with children with ID.

SO is now reaching individuals with ID as young as 2½ and older than 65 years.

SO offers sports training and competition year round, world wide, down to local levels.

SO reaches more than twice as many athletes today than it did 5 years ago and will increase by 50% again over the next 5 years.

SO operates in some of the most unstable, poor and war torn areas of the world (e.g., Iraq, Lebanon, Afghanistan, Bosnia, numerous African countries).

SO creates opportunities for athletes to coach, serve as officials, serve on boards, and as spokespersons.

SO provides women and girls with ID greater opportunities to play sports than any other gender integrated sports program provides to women and girls.

The closer involvement that individuals of the general public have with SO the more positive they are about what people with ID can accomplish.



Special Olympics Wisconsin

PROGRAM HEADQUARTERS
Dennis H. Alldridge, President

Administration & Finance
Carol Ellis
Theresa Rossman
Faye Borchert
Mary Hensen

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Kate Shillin
Julie Buedding
Pat McKeon
Brenda Holmquest

Marketing & Communication
Kelly Klopping
Andrea Wetzel
Molly O'Brien

Field Services
Jeanne Hrovat

Sports Management
Bob Whitehead
Peggy Elder
Barb Burg
Melissa Schoenbrodt
Samantha Edwards

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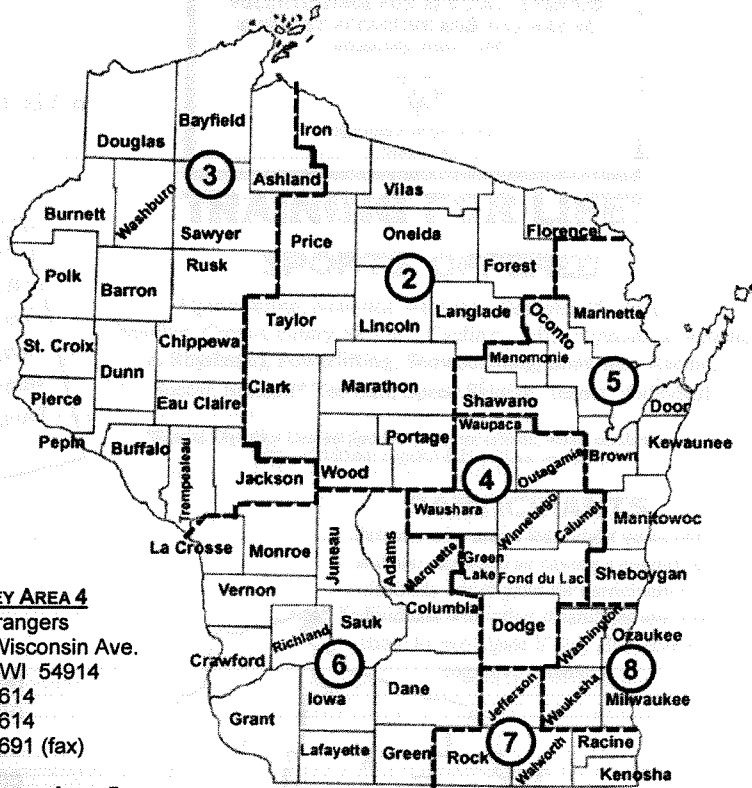
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SOUTHEASTERN AREA 7
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David Polacek
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262.241.5334



SUMMER GAMES

JUNE 7-9, 2007

SCHEDULE

Thursday - Law Enforcement Torch Run

Opening Ceremony: 7 p.m.

Friday - Competition: 8 a.m. - 5 p.m.

Victory Village: 9 a.m. - 4 p.m.

Healthy Athletes: 9 a.m. - 4 p.m.

Victory Dance: 7 p.m. - 8:45 p.m.

Closing Ceremonies: 7 p.m.

Saturday - Competition: 8 a.m. - 3 p.m.

SPECIAL OLYMPICS MISSION:

To provide year-round sports training and athletic competition in a variety of Olympic-type sports for children and adults with cognitive disabilities, giving them continuing opportunities to develop physical fitness, demonstrate courage and experience joy.

2007 SUMMER GAMES

BUDGET:

\$213,225

Meals	\$63,000
Housing	\$5,300
Travel	\$1,500
Games Equipment	\$500
Supplies	\$1000
Membership/Permits	\$250
Equipment Rental	\$37,000
Athlete Transportation	\$2,400
Athlete Entertainment	\$750
Athlete Awards	\$5,110
Athlete Mementos	\$2,600
Facility Rental	\$20,000
Appreciation	\$3,800
Printing	\$1,500
Fees & Services	\$11,200
Hospitality	\$3,800
Postage	\$1,005
Additional Expenses	\$47,855

WARNING

**VOLUNTEERING FOR SPECIAL OLYMPICS
IS HIGHLY ADDICTIVE AND YOU MAY BE
HOOKED FOR LIFE**



TRAINING FOR LIFE!

SPORTS OFFERED

Aquatics

Athletics (Track & Field)

Soccer

Powerlifting

VENUE SITE & VICTORY VILLAGE

UW-Stevens Point campus

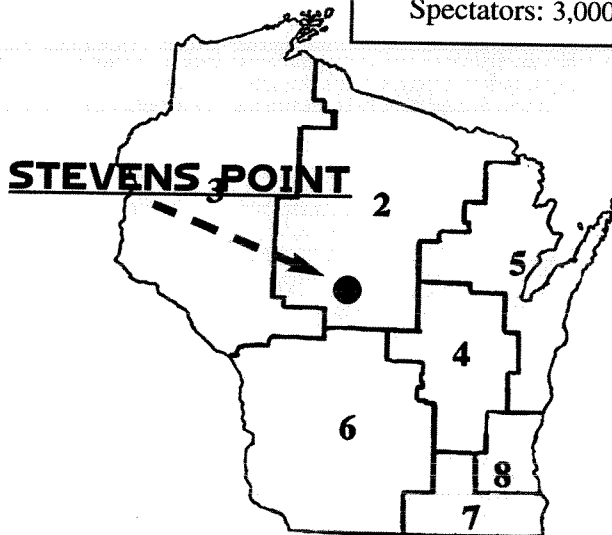
Years at Host Site: 28

Athletes: 1,600

Coaches: 500

Volunteers: 760

Spectators: 3,000



KWIK TRIP™



OUTDOOR SPORTS TOURNAMENT

August 3-5, 2007

SCHEDULE

Saturday - Competition: 8:00 a.m. - 6:00 p.m.

Assorted Activities: 7:00 p.m. - 9:00 p.m.

Sunday - Competition: 8:00 a.m. - 3:00 p.m.

SPECIAL OLYMPICS MISSION:

To provide year-round sports training and athletic competition in a variety of Olympic-type sports for children and adults with cognitive disabilities, giving them continuing opportunities to develop physical fitness, demonstrate courage and experience joy.

SPORTS OFFERED

Bocce*
Softball*/Tee Ball
Tennis
Golf

VENUE SITES

UW-Eau Claire campus
Hickory Hills Golf Course
Bollinger Recreation Fields
Eau Claire Indoor Sports Complex

*Special Olympics Unified Sports® divisions offered, which combine athletes with and without disabilities on teams.

2007 OUTDOOR SPORTS TOURNAMENT BUDGET:

\$74,212

Meals	\$24,000
Housing	\$28,000
Travel	\$3,015
Games Equipment	\$300
Supplies	\$300
Equipment Rental	\$7,785
Athlete Transportation	\$4,400
Athlete Entertainment	\$500
Athlete Awards	\$2,900
Athlete Mementos	\$1,200
Facility Rental	\$4,700
Appreciation	\$900
Printing	\$200
Fees & Services	\$1,400
Hospitality	\$100
Postage	\$512

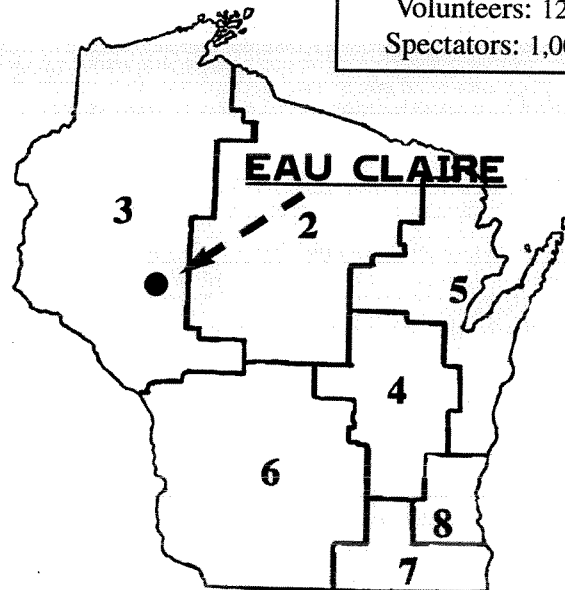
Years at Host Site: 14

Athletes: 900

Coaches: 250

Volunteers: 125

Spectators: 1,000




KWIK TRIP™



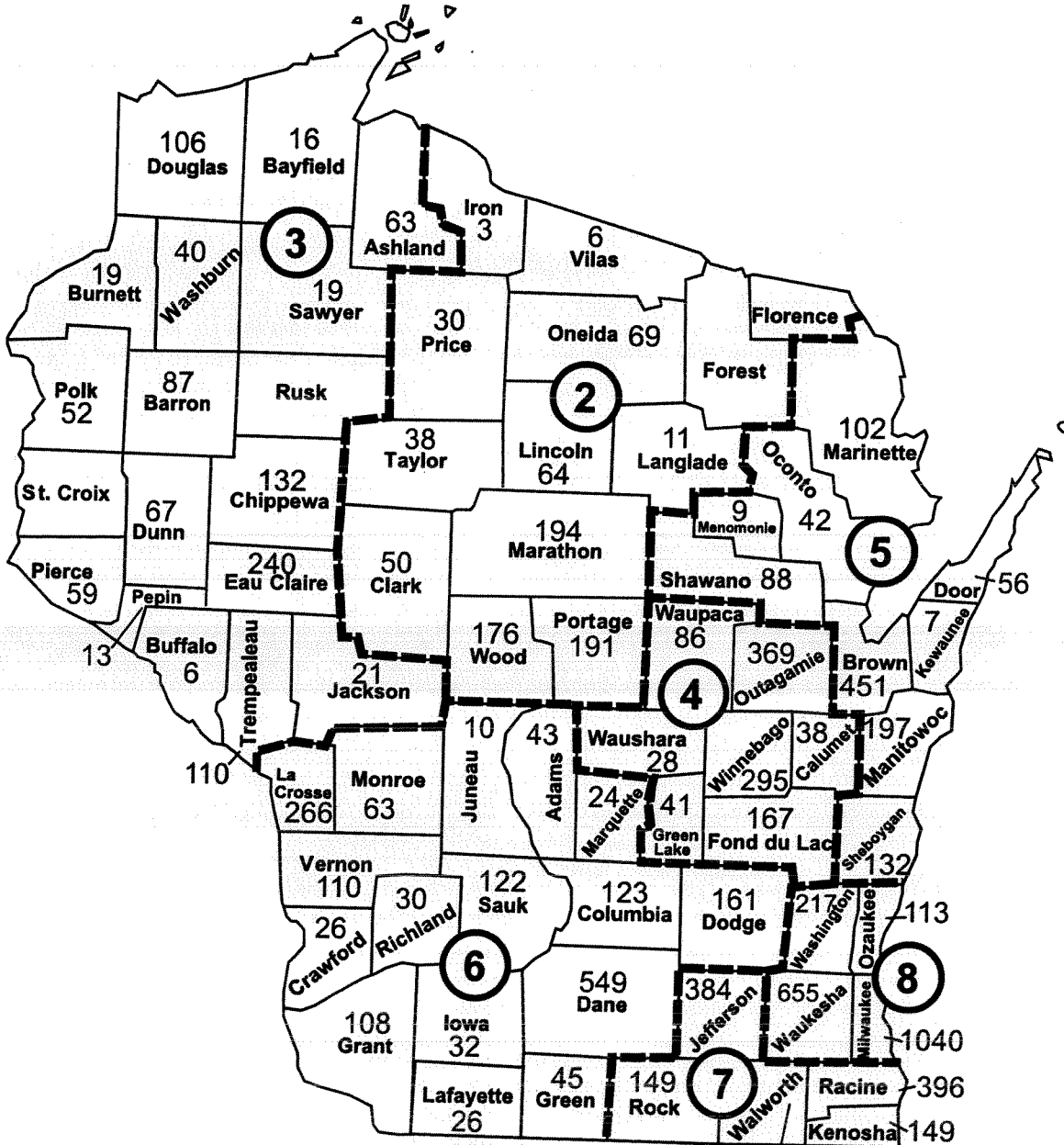
WARNING

VOLUNTEERING FOR SPECIAL OLYMPICS
IS HIGHLY ADDICTIVE AND YOU MAY BE
HOOKED FOR LIFE


Special Olympics
 Wisconsin

TRAINING FOR LIFE!

Special Olympics Wisconsin Athlete Participation by County March 2007





Special Olympics

Wisconsin

HEALTHY ATHLETES - \$6 million

Special Olympics requests funding up to the full authorization level (\$6 million) through the Department of Health and Human Services to implement on-site health assessments, screening for health problems, health education, data collection, and referrals to direct health care services. Funds appropriated shall not be used for direct treatment of diseases, medical conditions or mental health conditions.

In recent years Special Olympics has been an international leader in efforts to improve the health of people with intellectual disabilities. This has come through programmatic expansion of the highly effective Healthy Athletes screening program, development of extensive data about the health status and needs of this population and scientific research, and evaluation that has provided a basis for improved health programs, provider capabilities and policies in support of people with intellectual disabilities.

Healthy Athletes has grown in scope and complexity, particularly since 2000. Key measures of success are evident in the results of just one program year (2006):

- **135,000 free health screenings for Special Olympics athletes**
- **13,000 health professionals and students and over 100 universities participated in Healthy Athletes screening events across the US and in over 80 countries**
- **More than \$11 million in donated professional services, cash, materials, equipment, and supplies from corporations, foundations, and universities**
- **Groundbreaking research on health care, public attitudes, health professions training, and the impact of Special Olympics sports programs**
- **Leveraging of community resources for follow-up care**

Special Olympics Healthy Athletes has demonstrated effectiveness in some of the most challenging situations around the world, from both a needs and infrastructure perspective. Many athletes have been outside of any health care system all of their lives. One-third of Special Olympics athletes cannot see well and need new or different glasses, and 6 percent have serious untreated eye diseases. More than 30 percent of Special Olympics athletes fail a hearing test, six times the rate of the general population. Thirty-five percent of Special Olympics athletes have obvious tooth decay in their molar teeth, and up to 50 percent have obvious gum infections; 12 percent report being in pain at the time of the exam, and 15 percent require urgent care. Half of all Special Olympics athletes have one or more preventable or treatable foot conditions. People with intellectual disabilities have 40 percent greater risk of preventable secondary health conditions than the general population.

5900 Monona Drive, Suite 301 • Madison, Wisconsin 53716 • 608.222.1324 • Fax 608.222.3578 • www.specialolympicswisconsin.org



Created by The Joseph P. Kennedy, Jr. Foundation for the Benefit of Citizens with Cognitive Disabilities • Authorized & Accredited by Special Olympics Inc.

Healthy Athletes is changing that and bringing governmental, voluntary and private resources to bear on the needs as never before, down to the local level. **The goal is to extend Healthy Athletes into all countries in which Special Olympics is active, to take services into both urban and rural areas and to intimately link health promotion and healthy physical activity through sport.** The challenge is to build the scale of the program while sustaining the gains that have been made, and nurturing local support for Programs. **For every federal dollar made available to the Healthy Athletes program, three dollars of donated resources have been realized.**

The ultimate goal of the Healthy Athletes program is to create a legacy of health care for people with intellectual disabilities around the world. We are on our way toward achieving that goal. It is this growing success that helped gain passage of the **Special Olympics Sport and Empowerment Act of 2004**, which includes an annual authorized level of \$6 million for the Healthy Athletes program.

Healthy Athletes Funds will be used to:

- Recruit and train health care professionals to deliver screening, prevention, education and referral services to Special Olympics athletes – Projected budget - \$1 million;
- Establish partnerships with medical service providers to secure donated facilities, equipment, supplies – Projected budget - \$350,000;
- Implement global health education, health promotion and outreach programs – Projected budget - \$500,000;
- Provide for infrastructure and leadership to develop and expand the Healthy Athletes program – Projected budget - \$3.2 million;
- Develop programmatic and scientific information to identify needs and best approaches for addressing those needs – Projected budget - \$950,000.



 **DELTA DENTAL**

One down, two to go! The Healthy Athletes program will be offered at two more State Tournaments in 2007: Summer Games in Stevens Point and the Outdoor Sports Tournament in Eau Claire. Thank you to everyone that participated in Healthy Athletes at the Indoor Sports Tournament in Oshkosh! The value the Healthy Athletes program brings to your athletes can be astounding. Please take advantage of this helpful free service!

SOWI invites agencies to bring athletes to the screenings ***even if they are not competing at the tournament.*** To participate in the Healthy Athletes program, athletes must have turned in the Special Olympics Release form and a have a current medical form. These forms are both needed to train/compete in Special Olympics.

Healthy Athletes disciplines that will be offered at **Summer Games** are Opening Eyes and Special Smiles. At the **Outdoor Sports Tournament** Special Smiles, Fit Feet and Fun Fitness will be offered. Read below for a description of each discipline.

Opening Eyes will again be performing vision screenings and dispensing glasses to those athletes that are in need of new glasses at the Summer Games. This is a wonderful service that normally would cost between \$250 & \$300 for the eye exam and an additional \$100-\$150 for sport goggles and \$300 or more for the high end (designer) glasses. After the exam, if an athlete is found not to need new glasses they are given a new pair of high end sun glasses that retail for around \$125!

Special Smiles performs dental screenings to increase awareness of oral health. At the screening dentists and hygienists identify oral problems, while athletes are provided with hygiene education and a "goody-bag" with dental care items. At Summer Games, if appropriate for the sport the athlete participates in, a free mouthguard is provided! In 2006, 27 athletes were discovered to have urgent dental needs by the Special Smiles dental screening.

Fun Fitness screenings are conducted by physical therapists and PT students. They assess flexibility, functional strength and balance of the athlete. After the assessment, athletes will receive a take home booklet and education on

recommended stretches/exercises personalized to them based on the results of their strength, flexibility and balance tests.

Fit Feet screens athletes' feet and ankles for deformities, evaluates skin and nail problems, and also checks for proper shoes and socks. Athletes are educated on general foot care and are given informational pamphlets to share with family and/or caregivers. Sneaker balls and if available a pair of socks are given to athletes that participate in the Fit Feet screening.

The Special Olympics Healthy Athletes initiative is designed to help Special Olympics athletes improve their health and fitness. Its ultimate aim is to improve each athlete's ability to train and compete in Special Olympics as well as succeed in life. Thank you to Delta Dental, the Lions Club and the hundreds of volunteers for making Healthy Athletes possible. Professional volunteers including dentists, hygienists, physical therapists, podiatrists, optometrists, ophthalmologists, and opticians are looking forward to seeing you at the 2007 Delta Dental Healthy Athletes events in Stevens Point and Eau Claire!

-2380/PI
LRB 4277/1
MES/field/pg
Staus
RMP

2007 BILL

Reger

Wisconsin special Olympics, Incorporated

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 (5i) of the statutes; **relating to: providing financial aid to**
3 ~~military families~~, creating an individual income tax checkoff for the ~~military~~
4 ~~family relief fund, providing an exemption from emergency rule procedures,~~
5 ~~granting rule-making authority~~ and making an 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 several other programs, including a veterans trust fund, prostate cancer research, multiple sclerosis programs, a fire fighters memorial, and 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~~. ✓ Wisconsin special Olympics ✓

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,

BILL

appropriated to Wisconsin special Olympics, Incorporated.

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, 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:

→ sec. # CR; 20.255 (3) (ge) x
SECTION 1. 20.465 (2) (b) of the statutes is created to read:
20.255 (3) (ge) Wisconsin Special Olympics. As a continuing appropriation, from
(20.465 (2) Military family relief.) All moneys received from the military
funds received as amounts designated under s. 71.10 (5i) (b), the net
family relief fund for the payment of financial aid to military families under s. 21.22
and for all of the administrative costs that the department incurs in making these
payments amount certified under s. 71.10 (5i) (h) 3. for Wisconsin
Special Olympics, Incorporated.

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; fire fighters memorial; veterans trust fund; multiple sclerosis programs; prostate cancer research *income tax checkoff* 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), (5f), (5fm), (5g), (5h), (5i), and (5m), and 71.30 (10). All moneys specified for deposit in this appropriation under ss. 71.10 (5) (h) 5., (5e) (h) 4., (5f) (i), (5fm) (i), (5g) (i), (5h) (i), (5i) (i), and (5m) (i), and 71.30 (10) (i) and (11) (i) shall be credited to this appropriation.

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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.

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

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

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

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

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

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

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

^{Wisconsin Special Olympics ← CS}
71.10 (5i) ~~MILITARY FAMILY RELIEF FUND~~ CHECKOFF. (a) *Definitions.* In this subsection:

1. "Department" means the department of revenue.

2. ^{Special Olympics} "Military family relief fund" means ^{the fund under s. 25.38} the fund under s. 25.38.

(b) *Voluntary payments.* 1. 'Designation on return.' Every individual filing an income tax return who has a tax liability or is entitled to a tax refund may designate

✓ the Wisconsin special Olympics, Incorporated

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Special Olympics ✓

1 on the return any amount of additional payment or any amount of a refund due that
2 individual for the ~~military family relief fund~~.

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

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

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

~~fund~~

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

~~fund~~

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

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

~~fund~~

24 after crediting under ss. 71.75 (9) and 71.80 (3) and (3m) and after error
25 corrections, the department shall reduce the designation for the ~~military family~~

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special Olympics

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

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

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

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

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

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 ~~military family relief~~
18 ~~fund~~ 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
23 ~~military family relief fund~~, 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

BILL

Special Olympics

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. ^{20.255(3)(g)} ~~20.265(2)(a)~~ ✓

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.

SECTION 7. Nonstatutory provisions.

11 (1) EMERGENCY RULE. Using the procedure under section 227.24 of the statutes,
12 the department of military affairs shall promulgate the rules described under section
13 21.22 (2) of the statutes, as created by this act, for the period before the permanent
14 rules become effective, but not to exceed the period authorized under section 227.24
15 (1) (c) and (2) of the statutes. Notwithstanding section 227.24 (1) (a), (2) (b), and (3)
16 of the statutes, the department of military affairs is not required to provide evidence
17 that promulgating a rule under this subsection as an emergency rule is necessary for
18 the preservation of the public peace, health, safety, or welfare and is not required to
19 provide a finding of emergency for the rules promulgated under this subsection.

SECTION 8. Initial applicability.

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

BILL

1 the statutes first applies to taxable years beginning on January 1 of the year
2 following the year in which this subsection takes effect. ✓

3 (END)



State of Wisconsin
2007 - 2008 LEGISLATURE

LRB-2380/F1
MESjld:nwn

Rmr

~~PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION~~

gh

- 1 AN ACT *to amend* 20.566 (1) (hp); and *to create* 20.255 (3) (ge) and 71.10 (5i) of
- 2 the statutes; *relating to:* creating an individual income tax checkoff for the
- 3 Wisconsin Special Olympics, Incorporated, ^{move} and making an 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 several other programs, including a veterans trust fund, prostate cancer research, multiple sclerosis programs, a fire fighters memorial, and 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 Wisconsin Special Olympics.

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 Wisconsin Special Olympics 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, be appropriated to Wisconsin Special Olympics, Incorporated.

move

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:

1 SECTION 1. 20.255 (3) (ge) of the statutes is created to read:

2 20.255 (3) (ge) ^{move} ~~Wisconsin~~ Special Olympics. As a continuing appropriation,
3 from moneys received as amounts designated under s. 71.10 (5i) (b), the net amount
4 certified under s. 71.10 (5i) (h) 3. for ^{move} ~~Wisconsin~~ Special Olympics, Incorporated. ✓

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; fire fighters memorial; veterans trust fund; multiple~~
8 ~~sclerosis programs; prostate cancer research~~ income tax checkoff voluntary payments.

9 The amounts in the schedule for the payment of all administrative costs, including
10 data processing costs, incurred in administering ss. 71.10 (5), (5e), (5f), (5fm), (5g),
11 (5h), (5i), and (5m), and 71.30 (10). All moneys specified for deposit in this
12 appropriation under ss. 71.10 (5) (h) 5., (5e) (h) 4., (5f) (i), (5fm) (i), (5g) (i), (5h) (i),
13 (5i) (i), and (5m) (i), and 71.30 (10) (i) and (11) (i) shall be credited to this
14 appropriation.

15 SECTION 3. 71.10 (5i) of the statutes is created to read:

16 71.10 (5i) ~~WISCONSIN~~ SPECIAL OLYMPICS CHECKOFF. (a) *Definitions.* In this
17 subsection:

- 18 1. "Department" means the department of revenue. ^{move}
19 2. "Special Olympics" means the ^{move} ~~Wisconsin~~ Special Olympics, Incorporated.

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

1 on the return any amount of additional payment or any amount of a refund due that
2 individual for the Special Olympics.

3 2. 'Designation added to tax owed.' If the individual owes any tax, the
4 individual shall remit in full the tax due and the amount designated on the return
5 for the Special Olympics when the individual files a tax return.

6 3. 'Designation deducted from refund.' Except as provided in par. (d), if the
7 individual is owed a refund for that year after crediting under ss. 71.75 (9) and 71.80
8 (3) and (3m), the department shall deduct the amount designated on the return for
9 the Special Olympics from the amount of the refund.

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

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

18 2. The designation for the Special Olympics is void if the individual remitted
19 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 Special Olympics, after
22 crediting under ss. 71.75 (9) and 71.80 (3) and (3m) and after error corrections, the
23 department shall reduce the designation for the Special Olympics to reflect the
24 actual amount of the refund that the individual is otherwise owed, after crediting
25 under ss. 71.75 (9) and 71.80 (3) and (3m) and after error corrections.

1 on the return any amount of additional payment or any amount of a refund due that
2 individual for the Special Olympics.

3 2. 'Designation added to tax owed.' If the individual owes any tax, the
4 individual shall remit in full the tax due and the amount designated on the return
5 for the Special Olympics when the individual files a tax return.

6 3. 'Designation deducted from refund.' Except as provided in par. (d), if the
7 individual is owed a refund for that year after crediting under ss. 71.75 (9) and 71.80
8 (3) and (3m), the department shall deduct the amount designated on the return for
9 the Special Olympics from the amount of the refund.

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

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

18 2. The designation for the Special Olympics is void if the individual remitted
19 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 Special Olympics, after
22 crediting under ss. 71.75 (9) and 71.80 (3) and (3m) and after error corrections, the
23 department shall reduce the designation for the Special Olympics to reflect the
24 actual amount of the refund that the individual is otherwise owed, after crediting
25 under ss. 71.75 (9) and 71.80 (3) and (3m) and after error corrections.

1 (e) *Conditions.* If an individual places any conditions on a designation for the
2 Special Olympics, the designation is void.

3 (f) *Void designation.* If a designation for the Special Olympics is void, the
4 department shall disregard the designation and determine amounts due, owed,
5 refunded, and received without regard to the void designation.

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

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

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

14 2. The total amount received from all designations for the Special Olympics
15 made by taxpayers during the previous fiscal year.

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

18 2.

19 (i) *Appropriations.* From the moneys received from designations for the Special
20 Olympics, an amount equal to the sum of administrative expenses, including data
21 processing costs, certified under par. (h) 1. shall be deposited in the general fund and
22 credited to the appropriation account under s. 20.566 (1) (hp), and the net amount
23 remaining that is certified under par. (h) 3. shall be credited to the appropriation
24 under s. 20.255 (3) (ge).



State of Wisconsin
2007 - 2008 LEGISLATURE

LRB-2380/1
MES:jld:nwn

2007 BILL

1 **AN ACT** *to amend* 20.566 (1) (hp); and *to create* 20.255 (3) (ge) and 71.10 (5i) of
2 the statutes; **relating to:** creating an individual income tax checkoff for the
3 Special Olympics Wisconsin, Incorporated, and making an 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 several other programs, including a veterans trust fund, prostate cancer research, multiple sclerosis programs, a fire fighters memorial, and 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 Special Olympics Wisconsin.

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 Special Olympics Wisconsin 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 appropriated to Special Olympics Wisconsin, Incorporated.

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:

1 **SECTION 1.** 20.255 (3) (ge) of the statutes is created to read:

2 20.255 (3) (ge) *Special Olympics Wisconsin.* As a continuing appropriation,
3 from moneys received as amounts designated under s. 71.10 (5i) (b), the net amount
4 certified under s. 71.10 (5i) (h) 3. for Special Olympics Wisconsin, Incorporated.

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; fire fighters memorial; veterans trust fund; multiple*
8 *sclerosis programs; prostate cancer research* income tax checkoff voluntary payments.

9 The amounts in the schedule for the payment of all administrative costs, including
10 data processing costs, incurred in administering ss. 71.10 (5), (5e), (5f), (5fm), (5g),
11 (5h), (5i), and (5m), and 71.30 (10). All moneys specified for deposit in this
12 appropriation under ss. 71.10 (5) (h) 5., (5e) (h) 4., (5f) (i), (5fm) (i), (5g) (i), (5h) (i),
13 (5i) (i), and (5m) (i), and 71.30 (10) (i) and (11) (i) shall be credited to this
14 appropriation.

15 **SECTION 3.** 71.10 (5i) of the statutes is created to read:

16 71.10 (5i) SPECIAL OLYMPICS WISCONSIN CHECKOFF. (a) *Definitions.* In this
17 subsection:

18 1. "Department" means the department of revenue.

19 2. "Special Olympics" means the Special Olympics Wisconsin, Incorporated.

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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 Special Olympics.

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 Special Olympics 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 Special Olympics 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 Special Olympics:

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

20 2. The designation for the Special Olympics is void if the individual remitted
21 an amount equal to or less than the actual tax due, after error corrections.

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

BILL

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

3 (e) *Conditions.* If an individual places any conditions on a designation for the
4 Special Olympics, the designation is void.

5 (f) *Void designation.* If a designation for the Special Olympics is void, the
6 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 administration and the state
12 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 Special Olympics
17 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 Special
22 Olympics, an amount equal to the sum of administrative expenses, including data
23 processing costs, certified under par. (h) 1. shall be deposited in the general fund and
24 credited to the appropriation account under s. 20.566 (1) (hp), and the net amount

BILL

1 remaining that is certified under par. (h) 3. shall be credited to the appropriation
2 under s. 20.255 (3) (ge).

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

10 **SECTION 4. Initial applicability.**

11 (1) The treatment of section 71.10 (5i) of the statutes first applies to taxable
12 years beginning on January 1 of the year in which this subsection takes effect, except
13 that if this subsection takes effect after July 31 the treatment of section 71.10 (5i) of
14 the statutes first applies to taxable years beginning on January 1 of the year
15 following the year in which this subsection takes effect.

16

(END)