



State of Wisconsin

LEGISLATIVE REFERENCE BUREAU

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

Appendix C

Date Transfer Requested: 04/24/2007 (Per: RNK)



The 2007 drafting file for

LRB-2247/P2 (transferred)

LRB-2248/P2 (transferred)



LRB-2256/2 (transferred)

LRB-2271/1 (transferred)

LRB-2272/2 (transferred)

LRB-2273/1 (transferred)


LRB-2274/2 (transferred)

LRB-2275/1 (transferred)

LRB-2276/1 (transferred)

where used to create ...

LRB 07-2482

 The attached 2005 draft was incorporated into the new 2005 draft listed above. For research purposes, this cover sheet and the attached drafting file were added, as an appendix, to the new 2005 drafting file. If introduced this section will be scanned and added, as a separate appendix, to the electronic drafting file folder.

2007 DRAFTING REQUEST

Bill

Received: **03/15/2007**

Received By: **mshovers**

Wanted: **As time permits**

Identical to LRB:

For: **Legislative Council - JLC 6-9280**

By/Representing: **Mark Patronsky**

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

Drafter: **mshovers**

May Contact:

Adl. Drafters: **mglass**

Subject: **Tax, Individual - income credit
Nat. Res. - miscellaneous**

Extra Copies:

Submit via email: **YES**

Requester's email: **mark.patronsky@legis.wisconsin.gov**

Carbon copy (CC:) to:

Pre Topic:

No specific pre topic given

Topic:

Individual income tax checkoff for trails not open to motorized vehicles

Instructions:

Create a tax checkoff to fund DNR support of trails not open to motorized vehicles

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>
/?	mshovers 03/15/2007 mglass 03/17/2007 mshovers 03/19/2007 mglass 03/23/2007	lkunkel 03/29/2007		_____			State
/1			nmatzke	_____	mbarman		State

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
			03/30/2007 _____		03/30/2007		
/2	mglass 04/12/2007	lkunkel 04/13/2007	jfrantze 04/17/2007 _____		sbasford 04/17/2007		

FE Sent For:

<END>

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/?	mshovers 03/15/2007 mglass 03/17/2007 mshovers 03/19/2007 mglass 03/23/2007	lkunkel 03/29/2007		_____			State
/1			nmatzke		mbarman		State

Handwritten signatures and dates:
JG 4/17 JG/Pg 4/17

Vers. Drafted Reviewed Typed Proofed Submitted Jacketed Required

03/30/2007 _____ 03/30/2007

/2 mglass lrb_editor
04/12/2007

1/2/mk 4/13

FE Sent For:

<END>

2007 DRAFTING REQUEST

Bill

Received: 03/15/2007

Received By: mshovers

Wanted: As time permits

Identical to LRB:

For: Legislative Council - JLC 6-9280

By/Representing: Mark Patronsky

This file may be shown to any legislator: NO

Drafter: mshovers

May Contact:

Addl. Drafters: mglass

Subject: Tax, Individual - income credit
Nat. Res. - miscellaneous

Extra Copies:

Submit via email: YES

Requester's email: mark.patronsky@legis.wisconsin.gov

Carbon copy (CC:) to:

Pre Topic:

No specific pre topic given

Topic:

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/?	mshovers 03/15/2007 mglass 03/17/2007 mshovers 03/19/2007 mglass 03/23/2007	lkunkel 03/29/2007		_____			State
/1			nmatzke	_____	mbarman		

Vers. Drafted Reviewed Typed Proofed Submitted Jacketed Required

03/30/2007 _____ 03/30/2007

FE Sent For:

<END>

2007 DRAFTING REQUEST

Bill

Received: 03/15/2007

Received By: mshovers

Wanted: As time permits

Identical to LRB:

For: Legislative Council - JLC 6-9280

By/Representing: Mark Patronsky

This file may be shown to any legislator: NO

Drafter: mshovers

May Contact:

Addl. Drafters: mglass

Subject: Tax, Individual - income credit
Nat. Res. - miscellaneous

Extra Copies:

Submit via email: YES

Requester's email: mark.patronsky@legis.wisconsin.gov

Carbon copy (CC:) to: dan.schmidt@legis.wisconsin.gov

Pre Topic:

No specific pre topic given

Topic:

Individual income tax checkoff for trails not open to motorized vehicles

Instructions:

Create a tax checkoff to fund DNR support of trails not open to motorized vehicles

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>
/?	mshovers	/l/mk 3/28	nwn	nwn/pg			
(1) MES	3/15/07		3/29	3/29			

FE Sent For:

<END>

cc. ⊕ Dan Schmied
M. Patronskey

TRAIL: Income Tax Checkoff

WLC: 0056/1

MCP:ksm

01/17/2007

1 AN ACT to amend 20.566 (1) (hp); and to create 20.370 (1) (et), 23.175 (5t) and 71.10
2 (5j) of the statutes; relating to: creating an individual income tax checkoff for
3 non-motorized trails, creating the non-motorized trails program, and making
4 appropriations.

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

JOINT LEGISLATIVE COUNCIL PREFATORY NOTE: This draft was prepared for the Joint Legislative Council's Special Committee on State Trails Policy.

5 SECTION 1. 20.370 (1) (et) of the statutes is created to read:

6 20.370 (1) (et) *Non-motorized trails.* As a continuing appropriation, from moneys
7 received as amounts designated under s. 71.10 (5i)(i), the net amounts certified under s. 71.10
8 (5i)(h) 3., to provide funds for the non-motorized trails program under s. 23.175 (5t).

9 SECTION 2. 20.566 (1) (hp) of the statutes is amended to read:

10 20.566 (1) (hp) *Administration of endangered resources; professional football district;*
11 *breast cancer research; fire fighters memorial; veterans trust fund; multiple sclerosis*
12 *programs; prostate cancer research; non-motorized trails voluntary payments.* The amounts
13 in the schedule for the payment of all administrative costs, including data processing costs,
14 incurred in administering ss. 71.10 (5), (5e), (5f), (5fm), (5g), (5h), (5j), and (5m), and 71.30
15 (10). All moneys specified for deposit in this appropriation under ss. 71.10 (5) (h) 5., (5e) (h)
16 4., (5f) (i), (5fm) (i), (5g) (i), (5j) (i), (5h) (i), and (5m) (i), and 71.30 (10) (i) and (11) (i) shall
17 be credited to this appropriation.

18 SECTION 3. 23.175 (5t) of the statutes is created to read:

1 23.175 (5t) Non-motorized trail program. (a) The department shall use the moneys
2 appropriated under s. 20.370 (1) (et) for a non-motorized trail program. The department may
3 use the funds appropriated in this subsection for any of the following:

4 1. The acquisition of state land for non-motorized trail use.

5 2. The planning, establishment, development, construction, improvement, or
6 maintenance of non-motorized trails on state land.

7 3. The establishment of grants for political subdivisions or non-profit organizations for
8 the acquisition of lands to be used for public non-motorized trails.

9 4. The establishment of grants for political subdivisions and non-profit organizations
10 for the planning, establishment, development, construction, improvement, or maintenance of
11 non-motorized trails that are available for public use.

NOTE: This provision creates a non-motorized trail program, to be administered by the department of natural resources, and funded from the individual income tax checkoff for non-motorized trails.

12 **SECTION 4.** 71.10 (5j) of the statutes is created to read:

13 71.10 (5j) NON-MOTORIZED TRAILS PROGRAM. (a) *Definitions.* In this subsection:

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

15 2. "Non-motorized trails program" means the program under s. 23.175 (5t) that
16 provides money for non-motorized trails and the payment of administrative expenses related
17 to the administration of this subsection.

18 (b) *Voluntary payments.* 1. 'Designation on return.' Every individual filing an income
19 tax return who has a tax liability or is entitled to a tax refund may designate on the return any
20 amount of additional payment or any amount of a refund due that individual for the
21 non-motorized trails program.

1 2. 'Designation added to tax owed.' If the individual owes any tax, the individual shall
2 remit in full the tax due and the amount designated on the return for the non-motorized trails
3 program when the individual files a tax return.

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

8 (c) *Errors; failure to remit correct amount.* If an individual who owes taxes fails to remit
9 an amount equal to or in excess of the total of the actual tax due, after error corrections, and
10 the amount designated on the return for the non-motorized trails program:

11 1. The department shall reduce the designation for the non-motorized trails program
12 to reflect the amount remitted in excess of the actual tax due, after error corrections, if the
13 individual remitted an amount in excess of the actual tax due, after error corrections, but less
14 than the total of the actual tax due, after error corrections, and the amount originally designated
15 on the return for the non-motorized trails program.

16 2. The designation for the non-motorized trails program is void if the individual
17 remitted an amount equal to or less than the actual tax due, after error corrections.

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

1 (e) *Conditions.* If an individual places any conditions on a designation for the
2 non-motorized trails program, the designation is void.

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

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

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

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

13 2. The total amount received from all designations for the non-motorized trails program
14 made by taxpayers during the previous fiscal year.

15 3. The net amount remaining after the administrative costs, including data processing
16 costs, under subd. 1. are subtracted from the total received under subd. 2.

17 (i) *Appropriations, disbursement of funds to the fund.* From the moneys received from
18 designations for the non-motorized trails program, an amount equal to the sum of
19 administrative expenses, including data processing costs, certified under par. (h) 1. shall be
20 deposited in the general fund and credited to the appropriation account under s. 20.566 (1)
21 (hp), and the net amount remaining that is certified under par. (h) 3. shall be credited to the
22 appropriation account under s. 20.370 (1) (et), for the use specified under s. 23.179 (5t).

23 (j) *Amounts subject to refund.* Amounts designated for the non-motorized trails
24 program under this subsection are not subject to refund to the taxpayer unless the taxpayer

1 submits information to the satisfaction of the department, within 18 months after the date on
2 which the taxes are due or the date on which the return is filed, whichever is later, that the
3 amount designated is clearly in error. Any refund granted by the department under this
4 paragraph shall be deducted from the moneys received under this subsection in the fiscal year
5 for which the refund is certified.

6 **SECTION 5. Initial applicability.**

7 (1) This act first applies to taxable years beginning on January 1 of the year in which
8 this subsection takes effect, except that if this subsection takes effect after July 31 this act first
9 applies to taxable years beginning on January 1 of the year following the year in which this
10 subsection takes effect.

11 (END)



State of Wisconsin
2007 - 2008 LEGISLATURE

RMnotR
LRB-22567 1
MES&MGG
Imk

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

(D-N)

soon
(3/23/07)
in edit

LPS: PLS proof leg council inserts
word for word

gen

nonmotorized

1 AN ACT ...; relating to: creating an individual income tax checkoff for trails that
2 are not open to motorized vehicles, creating a trails program, and making an
3 appropriation. ✓

Analysis by the Legislative Reference Bureau

This bill is explained in the NOTES provided by the Joint Legislative Council in the bill. ✓

✓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:

INS 1-3

JOINT LEGISLATIVE COUNCIL PREFATORY NOTE: This draft was prepared for the Joint Legislative Council's Special Committee on State Trails Policy.

4 SECTION 1. 20.566 (1) (hp) of the statutes is amended to read:
5 20.566 (1) (hp) *Administration of endangered resources; professional football*
6 *district; breast cancer research; fire fighters memorial; veterans trust fund; multiple*
7 *sclerosis programs; prostate cancer research* income tax checkoff *voluntary payments.*

1 The amounts in the schedule for the payment of all administrative costs, including
 2 data processing costs, incurred in administering ss. 71.10 (5), (5e), (5f), (5fm), (5g),
 3 (5h), (5i), and (5m), and 71.30 (10). All moneys specified for deposit in this
 4 appropriation under ss. 71.10 (5) (h) 5., (5e) (h) 4., (5f) (i), (5fm) (i), (5g) (i), (5h) (i),
 5 (5i) (i) and (5m) (i), and 71.30 (10) (i) and (11) (i) shall be credited to this appropriation.

NOTE: NOTE: Par. (hp) is shown as affected by 4 acts of the 2005 Wisconsin legislature and as merged by the revisor under s. 13.93 (2) (c).NOTE:

History: 1971 c. 108 ss. 2, 3, 6; 1971 c. 125 ss. 164, 173, 174, 175, 176; 1971 c. 211, 215; 1973 c. 90; 1975 c. 39 ss. 201, 732 (1); 1977 c. 29, 31, 418; 1979 c. 34 ss. 610m to 617, 2102 (46) (c); 1979 c. 63 ss. 3, 6; 1979 c. 177, 221; 1981 c. 20; 1981 c. 86 ss. 7, 71; 1981 c. 328 s. 4; 1983 a. 27 ss. 469 to 477; 1983 a. 368; 1983 a. 410 s. 2202 (38); 1985 a. 29 ss. 536 to 537; 3202 (39) (a), (46) (c), (i); 1985 a. 41, 120; 1987 a. 27 ss. 444 to 458, 3200 (47); 1987 a. 92; 1987 a. 312 s. 17; 1987 a. 399; 1989 a. 31, 335; 1991 a. 39, 259, 269; 1993 a. 16, 205, 263, 490; 1995 a. 27 ss. 546h to 546t, 1111mm to 1119r; 1995 a. 56, 227, 351; 1997 a. 27, 35, 41, 63, 148, 237, 252; 1999 a. 5, 9; 1999 a. 150 s. 672; 1999 a. 167; 2001 a. 16; 2001 a. 30 s. 108; 2001 a. 109; 2003 a. 33, 127, 139, 176, 231; 2005 a. 25, 71, 323, 460; s. 13.93 (2) (c).

6 SECTION 2. 71.10 (5fm) of the statutes is created to read:

7 71.10 (5i) ~~TRAILS PROGRAM CHECKOFF; NON-MOTORIZED VEHICLES.~~ (a) *Definitions.*

8 In this subsection:

- 9 1. "Department" means the department of revenue. ✓
- 10 2. "Trails program" means the program under s. 23.175 (5t) that provides

11 money for trails that are not open to motorized vehicles and the payment of
 12 administrative expenses related to the administration of this subsection. ✓

13 (b) *Voluntary payments.* 1. 'Designation on return.' Every individual filing an
 14 income tax return who has a tax liability or is entitled to a tax refund may designate
 15 on the return any amount of additional payment or any amount of a refund due that
 16 individual for the trails program.

17 2. 'Designation added to tax owed.' If the individual owes any tax, the
 18 individual shall remit in full the tax due and the amount designated on the return
 19 for the trails program when the individual files a tax return. ✓

20 3. 'Designation deducted from refund.' Except as provided in par. (d), if the
 21 individual is owed a refund for that year after crediting under ss. 71.75 (9) and 71.80
 22 (3) and (3m), the department shall deduct the amount designated on the return for
 23 the trails program from the amount of the refund. ✓

INS
2-6

1 (c) *Errors; failure to remit correct amount.* If an individual who owes taxes fails
2 to remit an amount equal to or in excess of the total of the actual tax due, after error
3 corrections, and the amount designated on the return for the trails program:

4 1. The department shall reduce the designation for the trails program to reflect
5 the amount remitted in excess of the actual tax due, after error corrections, if the
6 individual remitted an amount in excess of the actual tax due, after error corrections,
7 but less than the total of the actual tax due, after error corrections, and the amount
8 originally designated on the return for the trails program.

9 2. The designation for the trails program is void if the individual remitted an
10 amount equal to or less than the actual tax due, after error corrections. ✓

11 (d) *Errors; insufficient refund.* If an individual is owed a refund that does not
12 equal or exceed the amount designated on the return for the trails program, after
13 crediting under ss. 71.75 (9) and 71.80 (3) and (3m) and after error corrections, the
14 department shall reduce the designation for the trails program to reflect the actual
15 amount of the refund that the individual is otherwise owed, after crediting under ss.
16 71.75 (9) and 71.80 (3) and (3m) and after error corrections. ✓

17 (e) *Conditions.* If an individual places any conditions on a designation for the
18 trails program, the designation is void.

19 (f) *Void designation.* If a designation for the trails program is void, the
20 department shall disregard the designation and determine amounts due, owed,
21 refunded, and received without regard to the void designation. ✓

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

SECTION 2

1 (h) *Certification of amounts.* Annually, on or before September 15, the
2 secretary of revenue shall certify to the department of natural resources, the
3 department of administration, and the state treasurer all of the following: ✓

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

7 2. The total amount received from all designations for the ^{nonmotorized} trails program made
8 by taxpayers during the previous fiscal year.

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

11 2. ✓

12 (i) *Appropriations, disbursement of funds.* From the moneys received from
13 designations for the ^{nonmotorized} trails program, an amount equal to the sum of administrative
14 expenses, including data processing costs, certified under par. (h) 1. shall be
15 deposited into the general fund and credited to the appropriation account under s.
16 20.566 (1) (hp), and the net amount remaining that is certified under par. (h) 3. shall
17 be credited to the appropriation account under s. 20.370 (1) ^(et) ~~(hp)~~, for the use specified
18 under s. 23.179 ⁵ (5t).

19 (j) *Amounts subject to refund.* Amounts designated for the ^{nonmotorized} trails program under
20 this subsection are not subject to refund to the taxpayer unless the taxpayer submits
21 information to the satisfaction of the department, within 18 months after the date
22 on which the taxes are due or the date on which the return is filed, whichever is later,
23 that the amount designated is clearly in error. Any refund granted by the
24 department under this paragraph shall be deducted from the moneys received under
25 this subsection in the fiscal year for which the refund is certified. ✓

*LPS:
Pischgamp*

CS
NONMOTORIZED

3 SPEN

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SECTION ~~9341~~. Initial applicability; Revenue.

(1) TRAILS PROGRAM. This act first applies to taxable years beginning on January 1 of the year in which this subsection takes effect, except that if this subsection takes effect after July 31 this act first applies to taxable years beginning on January 1 of the year following the year in which this subsection takes effect.

(END)

INS 5-B

cc. @ Dan Schimeld
M. Patronsky

MCP:ksm

01/17/2007

THIS IS
INS
1-3

Non-motorized

1 AN ACT to amend 20.566 (1) (hp); and to create 20.370 (1) (et), 23.175 (5t) and 71.10
2 (5j) of the statutes; relating to: creating an individual income tax checkoff for
3 non-motorized trails; creating the non-motorized trails program, and making
4 appropriations.

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

JOINT LEGISLATIVE COUNCIL PREFATORY NOTE: This draft was prepared for the Joint Legislative Council's Special Committee on State Trails Policy.

5 SECTION 1. 20.370 (1) ^(et) ~~(et)~~ of the statutes is created to read:
6 20.370 (1) ^(et) ~~(et)~~ Non-motorized trails. As a continuing appropriation, from moneys
7 received as amounts designated under s. 71.10 ^{(5i) (i)} ~~(5i) (i)~~, the net amounts certified under s. 71.10
8 ⁽⁵ⁱ⁾ ~~(5i)~~ (h) 3., to provide funds for the non-motorized trails program under s. 23.175 (5t). ✓

9 SECTION 2. 20.566 (1) (hp) of the statutes is amended to read:
10 20.566 (1) (hp) Administration of endangered resources; professional football district;
11 breast cancer research; fire fighters memorial; veterans trust fund; multiple sclerosis
12 programs; prostate cancer research; non-motorized trails voluntary payments. The amounts
13 in the schedule for the payment of all administrative costs, including data processing costs,
14 incurred in administering ss. 71.10 (5), (5e), (5f), (5fm), (5g), (5h), (5j), and (5m), and 71.30
15 (10). All moneys specified for deposit in this appropriation under ss. 71.10 (5) (h) 5., (5e) (h)
16 4., (5f) (i), (5fm) (i), (5g) (i), (5j) (i), (5h) (i), and (5m) (i), and 71.30 (10) (i) and (11) (i) shall
17 be credited to this appropriation.

18 SECTION 3. 23.175 (5t) of the statutes is created to read:

END OF 1-3

2005 2007

LRB _____ / _____
_____ : _____ :

File With Statute **20.005 (3)** Schedule

\$\$\$ SCHEDULE

In the component bar:

For the action phrase, execute: create → action: → ch20

For the table layout, execute: create → <Table> → \$sched

Ins A

SECTION #. 20.005 (3) (schedule) of the statutes: at the appropriate place,
insert the following amounts for the purposes indicated:

2007-08
2005-06

2008-09
2006-07

20.370 . Natural Resources department

↳ (B) of
(1) Land (S)

(nr) Non-motorized
trails

SEG C - 0 - 0 -

20. _____
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01/17/2007

WLC: 0056/1

SECTION #. 23.175 (5t) of the statutes is created to read:
CS -2- (et)

1 23.175 (5t) Non-motorized trail program. (a) The department shall use the moneys
2 appropriated under s. 20.370 (1) ~~CS~~ for a non-motorized trail program. The department may
3 use ~~the funds appropriated in this subsection~~ ^{these moneys} for any of the following:

- 4 1. The acquisition of state land for non-motorized trail use.
- 5 2. The planning, establishment, development, construction, improvement, or
6 maintenance of non-motorized trails on state land.
- 7 3. The ~~establishment~~ ^{awarding} of grants ~~to~~ ^{to} political subdivisions or non-profit organizations for
8 the acquisition of lands to be used for ~~public~~ ^{public} non-motorized trails. ^{that will be available for}
- 9 4. The ~~establishment~~ ^{awarding} of grants ~~to~~ ^{to} political subdivisions and non-profit organizations ^{public}
10 for the planning, establishment, development, construction, improvement, or maintenance of ^{use}
11 non-motorized trails that are available for public use.

INSERT
2-6

NOTE: This provision creates a non-motorized trail program, to be administered by the department of natural resources, and funded from the individual income tax checkoff for non-motorized trails.

12 SECTION 4. 71.10 (5j) of the statutes is created to read:

13 71.10 (5j) NON-MOTORIZED TRAILS PROGRAM. (a) *Definitions.* In this subsection:

- 14 1. "Department" means the department of revenue.
- 15 2. "Non-motorized trails program" means the program under s. 23.175 (5t) that
16 provides money for non-motorized trails and the payment of administrative expenses related
17 to the administration of this subsection.

18 (b) *Voluntary payments.* 1. 'Designation on return.' Every individual filing an income
19 tax return who has a tax liability or is entitled to a tax refund may designate on the return any
20 amount of additional payment or any amount of a refund due that individual for the
21 non-motorized trails program.

end of 2-6

2007-2008 DRAFTING INSERT
FROM THE
LEGISLATIVE REFERENCE BUREAU

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MES&MGG.....

INS 5-5

LPS: PLS
orig comp

~~SECTION 9435~~. Effective dates: Natural Resources.

(1) This act takes effect on the day after publication, or on the 2nd day after publication of the 2007-09 biennial budget act, whichever is later. ✓

end of 5-5

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-2256/?dn

MGG:.....

mk

(date)

Please note that, because the budget bill repeals and recreates the chapter 20 schedule, this draft has a delayed effective date of the day after its publication or the 2nd day after publication of the biennial budget act, whichever is later. ✓

MGG

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-2256/1dn
MGG:lmk:nwn

March 29, 2007

Please note that, because the budget bill repeals and recreates the chapter 20 schedule, this draft has a delayed effective date of the day after its publication or the 2nd day after publication of the biennial budget act, whichever is later.

Mary Gibson-Glass
Senior Legislative Attorney
Phone: (608) 267-3215

soon

2007 BILL

LPS: PLS create ARs

ReGen ✓

1 AN ACT *to amend* 20.566 (1) (hp); and *to create* 20.370 (1) (et), 23.175 (5t) and
2 71.10 (5i) of the statutes; **relating to:** creating an individual income tax
3 checkoff for trails that are not open to motorized vehicles, creating a
4 nonmotorized trails program, and making an appropriation.

Analysis by the Legislative Reference Bureau

This bill is explained in the NOTES provided by the Joint Legislative Council in the bill.
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:

JOINT LEGISLATIVE COUNCIL PREFATORY NOTE: This draft was prepared for the Joint Legislative Council's Special Committee on State Trails Policy.

5 SECTION 1. 20.370 (1) (et) of the statutes is created to read:
6 20.370 (1) (et) *Nonmotorized trails.* As a continuing appropriation, from
7 moneys received as amounts designated under s. 71.10 (5i) (i), the net amounts

BILL**SECTION 1**

1 certified under s. 71.10 (5i) (h) 3., for the nonmotorized trails program under s. 23.175
2 (5t).

3 **SECTION 2.** 20.566 (1) (hp) of the statutes is amended to read:

4 20.566 **(1)** (hp) *Administration of endangered resources; professional football*
5 *district; breast cancer research; fire fighters memorial; veterans trust fund; multiple*
6 *sclerosis programs; prostate cancer research income tax checkoff voluntary payments.*

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

13 **SECTION 3.** 23.175 (5t) of the statutes is created to read:

14 23.175 **(5t)** NONMOTORIZED TRAIL PROGRAM. (a) The department shall use the
15 moneys appropriated under s. 20.370 (1) (et) for a nonmotorized trail program. The
16 department may use the moneys for any of the following:

- 17 1. The acquisition of state land for nonmotorized trail use.
- 18 2. The planning, establishment, development, construction, improvement, or
19 maintenance of nonmotorized trails on state land.
- 20 3. The awarding of grants to political subdivisions or nonprofit organizations
21 for the acquisition of lands to be used for nonmotorized trails that will be available
22 for public use.
- 23 4. The awarding of grants to political subdivisions and nonprofit organizations
24 for the planning, establishment, development, construction, improvement, or
25 maintenance of nonmotorized trails that are available for public use.

BILL

NOTE: This provision creates a nonmotorized trail program, to be administered by the department of natural resources, and funded from the individual income tax checkoff for nonmotorized trails.

1 **SECTION 4.** 71.10 (5i) of the statutes is created to read:

2 **71.10 (5i) NONMOTORIZED TRAILS PROGRAM CHECKOFF; NONMOTORIZED VEHICLES.**

3 (a) *Definitions.* In this subsection:

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

5 2. “Nonmotorized trails program” means the program under s. 23.175 (5t) that
6 provides money for trails that are not open to motorized vehicles and the payment
7 of administrative expenses related to the administration of this subsection.

8 (b) *Voluntary payments.* 1. ‘Designation on return.’ Every individual filing an
9 income tax return who has a tax liability or is entitled to a tax refund may designate
10 on the return any amount of additional payment or any amount of a refund due that
11 individual for the nonmotorized trails program.

12 2. ‘Designation added to tax owed.’ If the individual owes any tax, the
13 individual shall remit in full the tax due and the amount designated on the return
14 for the nonmotorized trails program when the individual files a tax return.

15 3. ‘Designation deducted from refund.’ Except as provided in par. (d), if the
16 individual is owed a refund for that year after crediting under ss. 71.75 (9) and 71.80
17 (3) and (3m), the department shall deduct the amount designated on the return for
18 the nonmotorized trails program from the amount of the refund.

19 (c) *Errors; failure to remit correct amount.* If an individual who owes taxes fails
20 to remit an amount equal to or in excess of the total of the actual tax due, after error
21 corrections, and the amount designated on the return for the nonmotorized trails
22 program:

BILL**SECTION 4**

1 1. The department shall reduce the designation for the nonmotorized trails
2 program to reflect the amount remitted in excess of the actual tax due, after error
3 corrections, if the individual remitted an amount in excess of the actual tax due, after
4 error corrections, but less than the total of the actual tax due, after error corrections,
5 and the amount originally designated on the return for the nonmotorized trails
6 program.

7 2. The designation for the nonmotorized trails program is void if the individual
8 remitted an amount equal to or less than the actual tax due, after error corrections.

9 (d) *Errors; insufficient refund.* If an individual is owed a refund that does not
10 equal or exceed the amount designated on the return for the nonmotorized trails
11 program, after crediting under ss. 71.75 (9) and 71.80 (3) and (3m) and after error
12 corrections, the department shall reduce the designation for the nonmotorized trails
13 program to reflect the actual amount of the refund that the individual is otherwise
14 owed, after crediting under ss. 71.75 (9) and 71.80 (3) and (3m) and after error
15 corrections.

16 (e) *Conditions.* If an individual places any conditions on a designation for the
17 nonmotorized trails program, the designation is void.

18 (f) *Void designation.* If a designation for the nonmotorized trails program is
19 void, the department shall disregard the designation and determine amounts due,
20 owed, refunded, and received without regard to the void designation.

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

23 (h) *Certification of amounts.* Annually, on or before September 15, the
24 secretary of revenue shall certify to the department of natural resources, the
25 department of administration, and the state treasurer all of the following:

BILL

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

4 2. The total amount received from all designations for the nonmotorized trails
5 program made by taxpayers during the previous fiscal year.

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

8 2.

9 (i) *Appropriations, disbursement of funds.* From the moneys received from
10 designations for the nonmotorized trails program, an amount equal to the sum of
11 administrative expenses, including data processing costs, certified under par. (h) 1.
12 shall be deposited into the general fund and credited to the appropriation account
13 under s. 20.566 (1) (hp), and the net amount remaining that is certified under par.
14 (h) 3. shall be credited to the appropriation account under s. 20.370 (1) (et), for the
15 use specified under s. 23.175 (5t).

16 (j) *Amounts subject to refund.* Amounts designated for the nonmotorized trails
17 program under this subsection are not subject to refund to the taxpayer unless the
18 taxpayer submits information to the satisfaction of the department, within 18
19 months after the date on which the taxes are due or the date on which the return is
20 filed, whichever is later, that the amount designated is clearly in error. Any refund
21 granted by the department under this paragraph shall be deducted from the moneys
22 received under this subsection in the fiscal year for which the refund is certified.

LPS:PLS
✓comp

↙ create ARb

SECTION 5. Initial applicability; Revenue.

24 (1) NONMOTORIZED TRAILS PROGRAM. ~~This act~~ first applies to taxable years
25 beginning on January 1 of the year in which this subsection takes effect, except that

↙ create AR c

→ The treatment of sections 20.566(1)(hp) and 71.10(5c) of the statutes

BILL

SECTION 5

1 if this subsection takes effect after July 31 this act first applies to taxable years
2 beginning on January 1 of the year following the year in which this subsection takes
3 effect.

*LR: PLS
chycome*

SECTION 6. Effective date; Natural Resources.

This act takes effect on the day after publication, except as follows:

4 (1) This act takes effect on the day after publication, or on the 2nd day after
5 publication of the 2007-09 biennial budget act, whichever is later.
6

7 (END)

*The treatment of sections 20.370(1)(et),
20.566(1)(hp), 23.175(5+), and 71.10(5+)(5i) of
the statutes and SECTION (5) (1) of this act*

(CS)

*↑ USE
AR b*
*↑ USE
AR c*



State of Wisconsin
2007 - 2008 LEGISLATURE

LRB-2256/2
MES&MGG:lmk:jf

2007 BILL

1 AN ACT *to amend* 20.566 (1) (hp); and *to create* 20.370 (1) (et), 23.175 (5t) and
2 71.10 (5i) of the statutes; **relating to:** creating an individual income tax
3 checkoff for trails that are not open to motorized vehicles, creating a
4 nonmotorized trails program, and making an appropriation.

Analysis by the Legislative Reference Bureau

This bill is explained in the NOTES provided by the Joint Legislative Council in the bill.

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:

JOINT LEGISLATIVE COUNCIL PREFATORY NOTE: This draft was prepared for the Joint Legislative Council's Special Committee on State Trails Policy.

5 SECTION 1. 20.370 (1) (et) of the statutes is created to read:

6 20.370 (1) (et) *Nonmotorized trails.* As a continuing appropriation, from
7 moneys received as amounts designated under s. 71.10 (5i) (i), the net amounts

BILL

1 certified under s. 71.10 (5i) (h) 3., for the nonmotorized trails program under s. 23.175
2 (5t).

3 **SECTION 2.** 20.566 (1) (hp) of the statutes is amended to read:

4 20.566 (1) (hp) *Administration of endangered resources; professional football*
5 *district; breast cancer research; fire fighters memorial; veterans trust fund; multiple*
6 *sclerosis programs; prostate cancer research income tax checkoff voluntary payments.*

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

13 **SECTION 3.** 23.175 (5t) of the statutes is created to read:

14 23.175 (5t) NONMOTORIZED TRAIL PROGRAM. (a) The department shall use the
15 moneys appropriated under s. 20.370 (1) (et) for a nonmotorized trail program. The
16 department may use the moneys for any of the following:

- 17 1. The acquisition of state land for nonmotorized trail use.
- 18 2. The planning, establishment, development, construction, improvement, or
19 maintenance of nonmotorized trails on state land.
- 20 3. The awarding of grants to political subdivisions or nonprofit organizations
21 for the acquisition of lands to be used for nonmotorized trails that will be available
22 for public use.
- 23 4. The awarding of grants to political subdivisions and nonprofit organizations
24 for the planning, establishment, development, construction, improvement, or
25 maintenance of nonmotorized trails that are available for public use.

BILL

NOTE: This provision creates a nonmotorized trail program, to be administered by the department of natural resources, and funded from the individual income tax checkoff for nonmotorized trails.

1 **SECTION 4.** 71.10 (5i) of the statutes is created to read:

2 **71.10 (5i) NONMOTORIZED TRAILS PROGRAM CHECKOFF; NONMOTORIZED VEHICLES.**

3 (a) *Definitions.* In this subsection:

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

5 2. "Nonmotorized trails program" means the program under s. 23.175 (5t) that
6 provides money for trails that are not open to motorized vehicles and the payment
7 of administrative expenses related to the administration of this subsection.

8 (b) *Voluntary payments.* 1. 'Designation on return.' Every individual filing an
9 income tax return who has a tax liability or is entitled to a tax refund may designate
10 on the return any amount of additional payment or any amount of a refund due that
11 individual for the nonmotorized trails program.

12 2. 'Designation added to tax owed.' If the individual owes any tax, the
13 individual shall remit in full the tax due and the amount designated on the return
14 for the nonmotorized trails program when the individual files a tax return.

15 3. 'Designation deducted from refund.' Except as provided in par. (d), if the
16 individual is owed a refund for that year after crediting under ss. 71.75 (9) and 71.80
17 (3) and (3m), the department shall deduct the amount designated on the return for
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19 (c) *Errors; failure to remit correct amount.* If an individual who owes taxes fails
20 to remit an amount equal to or in excess of the total of the actual tax due, after error
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22 program:

BILL

1 1. The department shall reduce the designation for the nonmotorized trails
2 program to reflect the amount remitted in excess of the actual tax due, after error
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4 error corrections, but less than the total of the actual tax due, after error corrections,
5 and the amount originally designated on the return for the nonmotorized trails
6 program.

7 2. The designation for the nonmotorized trails program is void if the individual
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11 program, after crediting under ss. 71.75 (9) and 71.80 (3) and (3m) and after error
12 corrections, the department shall reduce the designation for the nonmotorized trails
13 program to reflect the actual amount of the refund that the individual is otherwise
14 owed, after crediting under ss. 71.75 (9) and 71.80 (3) and (3m) and after error
15 corrections.

16 (e) *Conditions.* If an individual places any conditions on a designation for the
17 nonmotorized trails program, the designation is void.

18 (f) *Void designation.* If a designation for the nonmotorized trails program is
19 void, the department shall disregard the designation and determine amounts due,
20 owed, refunded, and received without regard to the void designation.

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

23 (h) *Certification of amounts.* Annually, on or before September 15, the
24 secretary of revenue shall certify to the department of natural resources, the
25 department of administration, and the state treasurer all of the following:

BILL

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

4 2. The total amount received from all designations for the nonmotorized trails
5 program made by taxpayers during the previous fiscal year.

6 3. The net amount remaining after the administrative costs, including data
7 processing costs, under subd. 1. are subtracted from the total received under subd.
8 2.

9 (i) *Appropriations, disbursement of funds.* From the moneys received from
10 designations for the nonmotorized trails program, an amount equal to the sum of
11 administrative expenses, including data processing costs, certified under par. (h) 1.
12 shall be deposited into the general fund and credited to the appropriation account
13 under s. 20.566 (1) (hp), and the net amount remaining that is certified under par.
14 (h) 3. shall be credited to the appropriation account under s. 20.370 (1) (et), for the
15 use specified under s. 23.175 (5t).

16 (j) *Amounts subject to refund.* Amounts designated for the nonmotorized trails
17 program under this subsection are not subject to refund to the taxpayer unless the
18 taxpayer submits information to the satisfaction of the department, within 18
19 months after the date on which the taxes are due or the date on which the return is
20 filed, whichever is later, that the amount designated is clearly in error. Any refund
21 granted by the department under this paragraph shall be deducted from the moneys
22 received under this subsection in the fiscal year for which the refund is certified.

SECTION 5. Initial applicability; Revenue.

23
24 (1) NONMOTORIZED TRAILS PROGRAM. The treatment of sections 20.566 (1) (hp)
25 and 71.10 (5i) of the statutes first applies to taxable years beginning on January 1

BILL

1 of the year in which this subsection takes effect, except that if this subsection takes
2 effect after July 31 this act first applies to taxable years beginning on January 1 of
3 the year following the year in which this subsection takes effect.

4 **SECTION 6. Effective dates; Natural Resources.** This act takes effect on the
5 day after publication, except as follows:

6 (1) The treatment of sections 20.370 (1) (et), 20.566 (1) (hp), 23.175 (5t), and
7 71.10 (5i) of the statutes and SECTION (5) (1) of this act take effect on the day after
8 publication, or on the 2nd day after publication of the 2007-09 biennial budget act,
9 whichever is later.

10 (END)