



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-2277/1

has been copied/added to the drafting file for

2007 LRB-2688

 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: 03/16/2007

Received By: mshovers

Wanted: As time permits

Identical to LRB:

For: Louis Molepske (608) 267-9649

By/Representing: Ilsa

This file may be shown to any legislator: NO

Drafter: mshovers

May Contact:

Addl. Drafters: rnelson2

Subject: Tax, Individual - income
Military Affairs - nat'l guard

Extra Copies:

Submit via email: YES

Requester's email: Rep.Molepske@legis.wisconsin.gov

Carbon copy (CC:) to:

Pre Topic:

No specific pre topic given

Topic:

Individual income tax checkoff for military family relief fund

Instructions:

Redraft 2005 AB 192 (LRB -1984/1).

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	mshovers 03/19/2007 rnelson2 03/19/2007	jdyer 03/21/2007		_____			State
/1			pgreensl 03/21/2007	_____	lparisi 03/21/2007		

FE Sent For:

2007 DRAFTING REQUEST

Bill

Received: 03/16/2007

Received By: mshovers

Wanted: As time permits

Identical to LRB:

For: Louis Molepske (608) 267-9649

By/Representing: Ilsa

This file may be shown to any legislator: NO

Drafter: mshovers

May Contact:

Addl. Drafters: rnelson2

Subject: Tax, Individual - income
Military Affairs - nat'l guard

Extra Copies:

Submit via email: YES

Requester's email: Rep.Molepske@legis.wisconsin.gov

Carbon copy (CC:) to:

Pre Topic:

No specific pre topic given

Topic:

Individual income tax checkoff for military family relief fund

Instructions:

Redraft 2005 AB 192 (LRB -1984/1).

add amendments

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>
1/2	mshovers	1/3 2/21/ld	3/21 PS	3/21 PST/SH			

FE Sent For:

<END>

2277/1

stays
RMM

2007 2005 ASSEMBLY BILL 192

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

open

LPS-PWF please

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

several other programs, including a veterans trust fund, prostate cancer research, multiple sclerosis programs, a fire fighters memorial, and

Analysis by the Legislative Reference Bureau

Under current law, an individual income tax check-off procedure exists that allows an individual who files a return to designate any amount of additional payment or any amount of a refund due for the endangered resources program. Similar checkoffs exist to provide payments to a breast cancer research program, and to provide a donation to a professional football stadium district. This bill creates a similar income tax checkoff for designations to the military family relief fund.

Under the bill, an individual who has an income tax liability, is due a refund, or is required to file a return may designate any amount of additional payment, or any amount of a refund due, to the military family relief fund on his or her income tax return. If an individual's designation exceeds the amount of his or her refund, he or she must include a check with his or her tax return for the difference between the amount of the designation and the amount of the refund. If an individual who makes a contribution has a tax liability or has no tax liability and is due no refund, he or she must include a check for the amount of the designation with his or her tax return.

ASSEMBLY BILL 192

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:

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

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

INSERT
2-5

insert
2-3

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

~~20.566 (1) (hp) Administration of *endangered resources; professional football district; breast cancer research; military family relief fund* voluntary payments. The amounts in the schedule for the payment of all administrative costs, including data processing costs, incurred in administering ss. 71.10 (5), (5e), ~~and (5f)~~ ^{(5f) and (5g)} and 71.30 (10). All moneys specified for deposit in this appropriation under ss. 71.10 (5) (h) 5., (5e) (h) 4., ~~and (5f) (i)~~ ^{(5f) (i), (5h) (i), (5i) (i) and (5m) (i)} and 71.30 (10) (i) shall be credited to this appropriation.~~

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

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

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

ASSEMBLY BILL 192

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

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

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

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

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

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

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

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

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

19 2. "Military family relief fund" means the fund under s. 25.38.

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

ASSEMBLY BILL 192

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

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

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

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

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

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

ASSEMBLY BILL 192

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

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

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

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

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

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

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

18 3. The net amount remaining after the administrative costs, including data
19 processing costs, under subd. 1. are subtracted from the total received under subd.
20 2.

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

ASSEMBLY BILL 192

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

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

✓
insert
6-9 →

10 SECTION 7. Initial applicability.

11

(1) ~~This act~~ first applies to taxable years beginning on January 1 of the year

The treatment of section 71.10 (5g) of the statutes

12

in which this subsection takes effect, except that if this subsection takes effect after

13

July 31 ~~this act~~ first applies to taxable years beginning on January 1 of the year

the treatment of section 71.10 (5i) of the statutes

14

following the year in which this subsection takes effect.

15

(END)

LPS - some
inserts out
of order

**ASSEMBLY AMENDMENT 2,
TO 2005 ASSEMBLY BILL 192**

March 30, 2005 - Offered by Representative MOLEPSKE.

insert
1-4

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

2 **1.** Page 1, line 4: after "fund," insert providing an exemption from emergency
3 rule procedures.

4 ~~2. Page 6, line 9: after that line insert.~~

5 SECTION ~~21~~ ^{auto number} Nonstatutory provisions.

6 ^{auto number} (1) EMERGENCY RULE. Using the procedure under section 227.24 of the statutes,

7 the department of military affairs shall promulgate the rules described under section

8 21.22 (2) of the statutes, as created by this act, for the period before the permanent

9 rules become effective, but not to exceed the period authorized under section 227.24

10 (1) (c) and (2) of the statutes. Notwithstanding section 227.24 (1) (a), (2) (b), and (3)

11 of the statutes, the department of military affairs is not required to provide evidence

12 that promulgating a rule under this subsection as an emergency rule is necessary for

insert
6-9

d

Ins.
6-9

INS 6-9
CONT

1 the preservation of the public peace, health, safety, or welfare and is not required to
2 provide a finding of emergency for the rules promulgated under this subsection.

3 ~~3. Page 6, line 11: delete "This act" and substitute "The treatment of s. 71.10~~
4 ~~(5g) of the statutes".~~

5 (END)

**ASSEMBLY AMENDMENT 1,
TO 2005 ASSEMBLY BILL 192**

March 30, 2005 - Offered by Representative MOLEPSKE.

*Insert
2-3*

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

2 **1.** Page 2, line 3: after "s. 21.22" insert *and* for all of the administrative costs

3 that the department incurs in making those payments

4

(END)

INSERT 2-5

① } income tax
checkoff

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~~ 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), 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), and (5m) (i), and 71.30 (10) (i) and (11) (i) shall be credited to this appropriation.

(5i)(i)

20.566 - ANNOT.

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) (e).

(5i)

(end ins 2-5)



State of Wisconsin
2007 - 2008 LEGISLATURE

LRB-2277/1
MES&RPN:jld:pg

2007 BILL

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.

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

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:

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

2 20.465 (2) (r) *Military family relief.* All moneys received from the military
3 family relief fund for the payment of financial aid to military families under s. 21.22
4 and for all of the administrative costs that the department incurs in making those
5 payments.

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

7 20.566 (1) (hp) ~~Administration of endangered resources; professional football~~
8 ~~district; breast cancer research; fire fighters memorial; veterans trust fund; multiple~~
9 ~~sclerosis programs; prostate cancer research~~ income tax checkoff voluntary payments.

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

BILL

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

2 **21.22 Military family financial aid.** (1) In this section:

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

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

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

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

13 25.17 (1) (jx) Military family relief fund (s. 25.38);

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

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

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

20 **71.10 (5i) MILITARY FAMILY RELIEF FUND CHECKOFF.** (a) *Definitions.* In this
21 subsection:

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

23 2. "Military family relief fund" means the fund under s. 25.38.

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

BILL

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
13 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
19 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
24 fund, 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

BILL

1 relief fund 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, the
13 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

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

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

10 **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.

20 **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)