



 **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!

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2007 BILL

Wisconsin special Olympics, Incorporated

Regen

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,

Wisconsin special Olympics ✓

**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) ✓*

SECTION 1. ~~20.465 (2) (r) of the statutes is created to read:~~  
*20.255 (3) (ge) Wisconsin*  
~~20.465 (2) (r) Military family relief.~~ *Special Olympics. As a continuing appropriation, from*  
*monies 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 those  
payments *amount certified under s. 71.10 (5i) (h) 3. for Wisconsin*  
*Special Olympics, Incorporated.*

SECTION 2. 20.566<sup>u</sup> (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.

**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)** <sup>Wisconsin Special Olympics ← CS</sup> 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 <sup>the Wisconsin Special Olympics ← CS</sup> the fund under s. 25.38. <sub>the Wisconsin special Olympics, Incorporated Ed</sub>

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

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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~~  
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~~

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Special Olympics

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**

*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. <sup>20.255(3)(ge)</sup> ~~20.465(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/H1  
MES:jld:nwn

*Handwritten initials: RMR*

~~PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION~~

*Handwritten initials: ghr*

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 <sup>move</sup> Special Olympics, 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 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.

*Handwritten word: 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) <sup>✓</sup> Wisconsin <sup>MOUE</sup> 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 <sup>✓</sup> 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 <sup>✓</sup> CHECKOFF. (a) *Definitions*. In this  
17 subsection:

- 18 1. "Department" means the department of revenue. <sup>MOUE</sup>  
19 2. "Special Olympics" means the 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           (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).

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

8 **SECTION 4. Initial applicability.**

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

14 (END)



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 an 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.

**Parisi, Lori**

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**From:** Groves Batiza, Monica  
**Sent:** Monday, May 14, 2007 10:04 AM  
**To:** LRB.Legal  
**Subject:** Draft Review: LRB 07-2380/1 Topic: Individual income tax checkoff for Wisconsin special Olympics, incorporated

Please Jacket LRB 07-2380/1 for the SENATE.