

2009 DRAFTING REQUEST

Bill

Received: 12/29/2008

Received By: mshovers

Wanted: As time permits

Identical to LRB:

For: Leon Young (608) 266-3786

By/Representing: Greg

This file may be shown to any legislator: NO

Drafter: mshovers

May Contact: Adam in Sen. Coggs' office

Addl. Drafters:

Subject: Tax, Individual - dedct/sbtrct

Extra Copies:

Submit via email: YES

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

Carbon copy (CC:) to:

Pre Topic:

No specific pre topic given

Topic:

Income tax checkoff for Second Harvest Food Band

Instructions:

See attached. Assembly companion to LRB -0222/3

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>
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/1			pheny 01/07/2009	_____	mbarman 01/07/2009	cduerst 01/08/2009	

FE Sent For:

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RESEARCH APPENDIX - Draft Transfer/Copy Request Form

- Atty's please complete this form and give to Mike Barman

(Request Made By: WES) (Date: 12 / 29 / 08)



Please transfer the drafting file for

2007 LRB to the drafting file

for 2009 LRB

The final version of the 2007 draft and the final Request Sheet will be copied on yellow paper, and returned to the original 2007 drafting file. A new cover sheet will be created/included listing the new location of the drafting file's "guts".

For research purposes, because the 2007 draft was incorporated into a new 2009 draft, the complete drafting file will be transferred, as a separate appendix, to the new 2009 drafting file. This request form will be inserted into the "guts" of the 2009 draft. If introduced, the appendix will be scanned/added to the electronic drafting file folder.

---OR---

Please copy the drafting file for

2009 LRB - 0222/31/3 (include the version) and place it in the

drafting file for 2009 LRB - 1279

For research purposes, because the original 2009 draft was incorporated into another 2009 draft, the original drafting file will be copied on yellow paper (darkened/auto centered/reduced to 90%) and added, as a separate appendix, to the new 2009 drafting file. This request form will be inserted into the "guts" of the new 2009 draft. If introduced the appendix will be scanned/added to the electronic drafting file folder.

The original drafting file will then be returned, intact, to its folder and filed. For future reference, a copy of the transfer/copy request form will also be added to the "guts" of the original draft.

stays

RMNR

2009 BILL

gen ✓

1 AN ACT *to amend* 20.566 (1) (hp); and *to create* 20.855 (4) (ge) and 71.10 (5i) of
2 the statutes; **relating to:** creating an individual income tax checkoff for
3 Wisconsin food banks that are members of Feeding America and making an
4 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 food banks in Wisconsin that are members of Feeding America (formerly Second Harvest). Feeding America distributes food to more than 1,500 nonprofit programs throughout Wisconsin.

Under the bill, an individual who has an income tax liability, is due a refund, or is required to file a return may designate any amount of additional payment, or any amount of a refund due, to Feeding America 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

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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 food banks in Wisconsin that are members of Feeding America. Sixty-five percent of the amount goes to Second Harvest food bank in Milwaukee, 20 percent to Madison, and 15 percent to Eau Claire.

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.** 20.566 (1) (hp)^x of the statutes is amended to read:

2 20.566 (1) (hp) *Administration of income tax checkoff voluntary payments.* The
3 amounts in the schedule for the payment of all administrative costs, including data
4 processing costs, incurred in administering ss. 71.10 (5), (5e), (5f), (5fm), (5g), (5h),
5 (5i), and (5m), and 71.30 (10). All moneys specified for deposit in this appropriation
6 under ss. 71.10 (5) (h) 5., (5e) (h) 4., (5f) (i), (5fm) (i), (5g) (i), (5h) (i), (5i) (i), and (5m)
7 (i), and 71.30 (10) (i) and (11) (i) shall be credited to this appropriation.

8 **SECTION 2.** 20.855 (4) (ge)^x of the statutes is created to read:

9 20.855 (4) (ge) *Feeding America; Second Harvest food banks.* As a continuing
10 appropriation, from moneys received as amounts designated under s. 71.10 (5i) (b),
11 the net amount certified under s. 71.10 (5i) (h) 3. for Second Harvest food banks in
12 Wisconsin that are members of Feeding America.

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

14 71.10 (5i) **FEEDING AMERICA; SECOND HARVEST FOOD BANKS CHECKOFF.** (a)

15 *Definitions.* In this subsection:

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

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1 2. “Second Harvest” means Second Harvest food banks in Wisconsin that are
2 members of Feeding America.

3 (b) *Voluntary payments.* 1. ‘Designation on return.’ Every individual filing an
4 income tax return who has a tax liability or is entitled to a tax refund may designate
5 on the return any amount of additional payment or any amount of a refund due that
6 individual for Second Harvest.

7 2. ‘Designation added to tax owed.’ If the individual owes any tax, the
8 individual shall remit in full the tax due and the amount designated on the return
9 for Second Harvest when the individual files a tax return.

10 3. ‘Designation deducted from refund.’ Except as provided in par. (d), if the
11 individual is owed a refund for that year after crediting under ss. 71.75 (9) and 71.80
12 (3) and (3m), the department shall deduct the amount designated on the return for
13 Second Harvest from the amount of the refund.

14 (c) *Errors; failure to remit correct amount.* If an individual who owes taxes fails
15 to remit an amount equal to or in excess of the total of the actual tax due, after error
16 corrections, and the amount designated on the return for Second Harvest:

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

22 2. The designation for Second Harvest is void if the individual remitted an
23 amount equal to or less than the actual tax due, after error corrections.

24 (d) *Errors; insufficient refund.* If an individual is owed a refund that does not
25 equal or exceed the amount designated on the return for Second Harvest, after

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1 crediting under ss. 71.75 (9) and 71.80 (3) and (3m) and after error corrections, the
2 department shall reduce the designation for Second Harvest to reflect the actual
3 amount of the refund that the individual is otherwise owed, after crediting under ss.
4 71.75 (9) and 71.80 (3) and (3m) and after error corrections.

5 (e) *Conditions.* If an individual places any conditions on a designation for
6 Second Harvest, the designation is void.

7 (f) *Void designation.* If a designation for Second Harvest is void, the
8 department shall disregard the designation and determine amounts due, owed,
9 refunded, and received without regard to the void designation.

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

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

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

18 2. The total amount received from all designations for Second Harvest made
19 by taxpayers during the previous fiscal year.

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

22 2.

23 (i) *Appropriations.* From the moneys received from designations for Second
24 Harvest, an amount equal to the sum of administrative expenses, including data
25 processing costs, certified under par. (h) 1. shall be deposited in the general fund and

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1 credited to the appropriation account under s. 20.566 (1) (hp), and the department
2 shall annually pay the following percentages of the net amount remaining that is
3 certified under par. (h) 3. from the appropriation under s. 20.855 (4) (ge):

- 4 1. Sixty-five percent to Second Harvest that is located in the city of Milwaukee.
- 5 2. Twenty percent to Second Harvest that is located in the city of Madison.
- 6 3. Fifteen percent to Second Harvest that is located in the city of Eau Claire.

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

SECTION 4. Initial applicability.

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

20 (END)

Duerst, Christina

From: Stewart, Greg
Sent: Thursday, January 08, 2009 3:53 PM
To: LRB.Legal

I would like to have LRB 1279/1 jacketed for signatures.

Thanks,

Greg
Rep. Leon Young's office

for Assembly via phone