

# State of Wisconsin


LEGISLATIVE REFERENCE BUREAU

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

Date Transfer Requested: 12/29/2008 (Per: MES)





### Appendix A

 The 2009 drafting file for LRB-0222/3

has been copied/added to the drafting file for

## **2009 LRB-1279**

 The attached 2009 draft was incorporated into the new 2009 draft listed above. For research purposes, this cover sheet and the attached drafting file were copied, and added, as a appendix, to the new 2009 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 2009 drafting file. The drafting file was then returned, intact, to its folder and filed.

2009 DRAFTING REQUEST

Bill

Received: 09/15/2008

Received By: mshovers

Wanted: As time permits

Identical to LRB:

For: Spencer Coggs (608) 266-2500

By/Representing: Adam

This file may be shown to any legislator: NO

Drafter: mshovers

May Contact:

Addl. Drafters:

Subject: Tax, Individual - income

Extra Copies:

Submit via email: YES

Requester's email: Sen.Coggs@legis.wisconsin.gov

Carbon copy (CC:) to:

Pre Topic:

No specific pre topic given

Topic:

Income tax checkoff for Second Harvest Food Bank

Instructions:

See attached. Create checkoff for Second Harvest Food Bank

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 09/15/2008	jdyer 09/17/2008		_____			State
/1			rschluet 09/18/2008	_____	lparisi 09/18/2008		State
/2	mshovers 12/05/2008	jdyer 12/08/2008	jfrantze 12/08/2008	_____	mbarman 12/08/2008		State
/3	mshovers	jdyer	jfrantze	_____	sbasford		

**LRB-0222**

12/17/2008 09:31:37 AM

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<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
	12/11/2008	12/16/2008	12/17/2008	_____	12/17/2008		

FE Sent For:

<END>

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/?	mshovers 09/15/2008	jdyer 09/17/2008		_____			State
/1		3/12/12 jld	rschlue 09/18/2008	_____	lparisi 09/18/2008		State
/2	mshovers 12/05/2008	jdyer 12/08/2008	jfrantze 12/08/2008	_____	mbarman 12/08/2008		

13 MES 12/11/08  
12/14 12/17

**LRB-0222**

12/08/2008 09:57:01 AM

Page 2

FE Sent For:

<END>

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Carbon copy (CC:) to:

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**Pre Topic:**

No specific pre topic given

---

**Topic:**

Income tax checkoff for Second Harvest Food Band

---

**Instructions:**

See attached. Create checkoff for Second Harvest Food Bank

---

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<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 09/15/2008	jdye 09/17/2008		_____			State
/1		<i>12/8 jld</i>	rschlue 09/18/2008	_____	lparisi 09/18/2008		

FE Sent For:

*To*  
*12/8*  
*12/8*  
**<END>**

2009 DRAFTING REQUEST

Bill

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Received By: mshovers

Wanted: As time permits

Identical to LRB:

For: Spencer Coggs (608) 266-2500

By/Representing: Adam

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May Contact:

Addl. Drafters:

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1/1	MES	9/15/08	1/17 JLD				
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9/18/08 pb <END>							

Adams 6-2500 / P draft

COGS

income tax check off

Second Harvest Foodbank of  
Milwaukee



I called the listing for Second Harvest Food Bank of WI at 414-931-7400 and was told



America's Second Harvest of Wisconsin  
Ending Hunger  
a member of the nation's food bank network™



About Us | Virtual Tours | How You Can Help | Agency Info | News | Employment | Donate Now!

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Seasonal Promotion

Future Events



Learn More »

Second Harvest News

Newsletters >>

The latest on hunger related issues

Features >>

Special features, current campaigns

Press Releases >>

Past and present

Annual Report (.pdf) >>

Current - 2007

Hunger in Wisconsin 2006 >>

Who we serve

- A single mother in Antigo, working at a minimum wage job, who can't afford to pay her rent and buy food for her kids.
- An elderly man in Cudahy, whose Social Security income doesn't cover the cost of his life-saving medication and his food.
- A man in New Berlin, recently laid off, who must choose between paying the electric bill and buying groceries for his family.

More Information

- Those We Serve
- Our Service Area
- FAQ's
- 990 Form
- How to Find Us
- Our Leaders

What do these people have in common? They all depend on food pantries or meal programs supplied with food by America's Second Harvest of Wisconsin.

Second Harvest is a food bank. Through our warehouses in Milwaukee and the Fox Valley, we distribute more than 13 million pounds of food a year to more than 1,100 pantries, meal programs and other nonprofit agencies that serve nearly 235,000 people in the eastern half of Wisconsin.

Through our Milwaukee distribution center, we provide more than 11 million pounds of food to nearly 800 nonprofit programs in nine counties. More than 172,000 people depend on food supplied by Second Harvest's Milwaukee warehouse.

Through our Fox Valley branch, we provide more than 2 million pounds of food to nearly 300 nonprofit programs in 27 counties. More than 62,000 people depend on food supplied by Second Harvest's Fox Valley distribution center.

Second Harvest Food Bank was founded in 1982 by the Rotary Club of Milwaukee. Starting with our first donation of a bushel of apples, we have distributed more than 220 million pounds of food to the hungry in our state!

MISSION

To feed the hungry in Wisconsin by obtaining food and related products, distributing them to qualified non-profit programs and providing those programs with appropriate assistance.



Click to check our charity report

SITE MAP

About Us | Virtual Tours | How You Can Help | Agency Info | News | Employment | Donate Now!

© 2008 Second Harvest Food Bank of Wisconsin. All rights reserved. Created by Red Anvil, LLC

their official name is

-0722/1

D-NOTE

2009  
2007 SENATE BILL 221

KEEP fm NR

WANTED:  
Wed or  
Thurs

LPS  
PWF  
Please

June 29, 2007 - Introduced by Senators LASSA, BRESKE, COGGS, DARLING, ERPENBACH, HANSEN, KEDZIE, LEHMAN, LEIBHAM, ROESSLER, SCHULTZ and PLALE, cosponsored by Representatives NYGREN, ZEPNICK, GUNDERSON, HEBL, HRAYCHUCK, MOLEPSKE, MURSAU, A. OTT, J. OTT, SEIDEL, SHERIDAN, SMITH, SUDER, TURNER, VAN ROY and VOS. Referred to Committee on Economic Development, Job Creation, Family Prosperity and Housing.

esper

- 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 <sup>America's</sup> ~~the~~
- 3 ~~Special Olympics Wisconsin~~ <sup>Second Harvest of Wisconsin</sup> and making an appropriation.

**Analysis by the Legislative Reference Bureau**

Under current law, an individual income tax check-off procedure exists that allows an individual who files a return to designate any amount of additional payment or any amount of a refund due for the endangered resources program. Similar checkoffs exist to provide payments to several other programs, including a veterans trust fund, prostate cancer research, multiple sclerosis programs, a fire fighters memorial, and a breast cancer research program, and to provide a donation to a professional football stadium district. This bill creates a similar income tax checkoff for designations to the ~~Special Olympics Wisconsin~~ <sup>America's Second Harvest of Wisconsin</sup>.

Under the bill, an individual who has an income tax liability, is due a refund, or is required to file a return may designate any amount of additional payment, or any amount of a refund due, to the ~~Special Olympics Wisconsin~~ <sup>Second Harvest</sup> 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.

Second Harvest

Second Harvest

Second Harvest is a food bank that distributes food to nearly 1,100 nonprofit programs in 35 counties in the eastern half of Wisconsin.



SENATE BILL 221

Second Harvest

1 (b) *Voluntary payments.* 1. 'Designation on return.' Every individual filing an  
2 income tax return who has a tax liability or is entitled to a tax refund may designate  
3 on the return any amount of additional payment or any amount of a refund due that  
4 individual for ~~the Special Olympics~~.

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

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

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

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

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

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

## SENATE BILL 221

Second Harvest

## SECTION 3

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

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

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

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

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

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

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

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

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

SENATE BILL 221

1 remaining that is certified under par. (h) 3. <sup>from</sup> ~~shall be credited to~~ the appropriation  
2 under s. <sup>20.855(4)</sup> ~~20.855(4)~~ (ge). <sup>Second Harvest</sup>

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

10 SECTION 4. Initial applicability.

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

16 (END)

O-NOTE

Senator Coggis:

You may wish to check with the organization to ensure that the bill uses the organization's legal name. I called Second Harvest and a person I talked to was "pretty sure" that "America's Second Harvest of Wisconsin" is the organization's legal name.  
MZF

**DRAFTER'S NOTE  
FROM THE  
LEGISLATIVE REFERENCE BUREAU**

LRB-0222/1dn  
MES:jld:rs

September 18, 2008

Senator Coggs:

You may wish to check with the organization to ensure that the bill uses the organization's legal name. I called Second Harvest and a person I talked to was "pretty sure" that "America's Second Harvest of Wisconsin" is the organization's legal name.

Marc E. Shovers  
Senior Legislative Attorney  
Phone: (608) 266-0129  
E-mail: [marc.shovers@legis.wisconsin.gov](mailto:marc.shovers@legis.wisconsin.gov)

**Shovers, Marc**

---

**From:** Plotkin, Adam  
**Sent:** Friday, October 31, 2008 2:47 PM  
**To:** Shovers, Marc  
**Subject:** tax check off

Adam will get back  
to me on distribution  
of 05

Marc, would it be possible to have the draft for the Second Harvest tax check off require Revenue to consult with Second Harvest on how to best distribute the checks directly from Revenue to the three food banks statewide?

*Adam Plotkin  
Clerk, Committee on Labor, Elections, and Urban Affairs  
Office of Senator Spencer Coggs  
phone, 608-266-2500  
fax, 608-282-3546*

65 Milwaukee  
20 Madison  
15 Eau Claire





State of Wisconsin  
2009 - 2010 LEGISLATURE

LRB-0222/2  
MES:jld:rs

PM

2009 BILL

SOON:  
in 12/5

regen

X

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  
3 America's Second Harvest of Wisconsin 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 America's Second Harvest of Wisconsin (Second Harvest). Second Harvest is a food bank that distributes food to nearly 1,100 nonprofit programs in 35 counties in the eastern half of 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 Second Harvest 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.

#10 ✓ - 2 -

20

**BILL**

Sixty-five percent of the amount goes to  
Second Harvest in Milwaukee, ~~twenty~~ percent  
to Madison, and ~~ten~~ fifteen percent to Eau Claire.

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 Second Harvest.

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) 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) of the statutes is created to read:

9           20.855 (4) (ge) *America's Second Harvest of Wisconsin.* 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 America's Second Harvest of  
12 Wisconsin.

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

14           71.10 (5i) **AMERICA'S SECOND HARVEST OF WISCONSIN CHECKOFF.** (a) *Definitions.*

15 In this subsection:

- 16           1. "Department" means the department of revenue.
- 17           2. "Second Harvest" means America's Second Harvest of Wisconsin.

18           (b) *Voluntary payments.* 1. 'Designation on return.' Every individual filing an  
19 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 Second Harvest.

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 Second Harvest 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 Second Harvest 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 Second Harvest:

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

18 2. The designation for Second Harvest is void if the individual remitted an  
19 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 Second Harvest, 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 Second Harvest to reflect the actual  
24 amount of the refund that the individual is otherwise owed, after crediting under ss.  
25 71.75 (9) and 71.80 (3) and (3m) and after error corrections.

**BILL**

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

3 (f) *Void designation.* If a designation for Second Harvest 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 Second Harvest made  
15 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 Second  
20 Harvest, 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 department  
shall annually pay <sup>the following percentages of</sup> ~~to Second Harvest~~ the net amount remaining that is certified

23

24

- 1. Sixty-five percent to Second Harvest that is located in <sup>the city of Milwaukee.</sup>
- 2. Twenty percent to Second Harvest that is located in the city of <sup>Madison.</sup>
- 3. Fifteen percent to Second Harvest that is located in the <sup>city of Eau Claire.</sup>

**BILL**

1           (j) *Amounts subject to refund.* Amounts designated for Second Harvest under  
2 this subsection are not subject to refund to the taxpayer unless the taxpayer submits  
3 information to the satisfaction of the department, within 18 months after the date  
4 on which the taxes are due or the date on which the return is filed, whichever is later,  
5 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)

**Shovers, Marc**

---

**From:** Plotkin, Adam  
**Sent:** Wednesday, December 10, 2008 11:58 AM  
**To:** Shovers, Marc  
**Subject:** FW: Draft legislation  
**Attachments:** Tax Refund Checkoff Bill 2009.docx

*Adam Plotkin  
Clerk, Committee on Labor, Elections, and Urban Affairs  
Office of Senator Spencer Coggs  
phone, 608-266-2500  
fax, 608-282-3546*

---

**From:** Bonnie Bellehumeur [mailto:bjbelle@secondharvestwi.org]  
**Sent:** Wednesday, December 10, 2008 11:09 AM  
**To:** Plotkin, Adam  
**Subject:** RE: Draft legislation

Adam,

There are still some changes needed in the bill to better reflect that three food banks are receiving the money. Marc probably doesn't realize that Second Harvest of Wisconsin is Milwaukee's legal name and not representative of all food banks in the state. I'm sending you another version with changes that I think need to be made. If you would like I would be happy to work directly with Marc to help him better understand this. Let me know.

*Bonnie*

---

**From:** Plotkin, Adam [mailto:Adam.Plotkin@legis.wisconsin.gov]  
**Sent:** Wednesday, December 10, 2008 10:18 AM  
**To:** Stewart, Greg; Bonnie Bellehumeur  
**Subject:** Draft legislation

Bonnie and Greg,

Attached is the draft of the tax check-off bill that includes the fixed distribution amounts. I've looked it over and it seems good to me.

Bonnie, if you think we're set to go, I'll start getting things ready for circulation for co-sponsors. When that happens, or before, if you could get the other food bank heads to reach out to legislators from their areas to make sure that they sign on as co-sponsors, that would be great. If you need more information on that, please let me know.

12/11/2008

Draft legislation

Page 2 of 2

Greg, like I said, Marc Shovers is the drafter and I already told him you'd be calling for the companion draft.

Thoughts, feeling, let me know!

Thank you,

Adam

<<09-02222.pdf>>

*Adam Plotkin*

*Clerk, Committee on Labor, Elections, and Urban Affairs*

*Office of Senator Spencer Coggs*

*phone, 608-266-2500*

*fax, 608-282-3546*

## 2009 BILL

suggestions from Bonnie  
Bellemeur

1 AN ACT to amend 20.566 (1) (hp); and to create 20.255 (3) (ge) and 71.10 (5i) of the  
2 statutes; relating to: creating an individual income tax checkoff for hunger relief in  
3 Wisconsin and making an appropriation to food banks in Wisconsin that are members of  
4 Feeding America

---

### *Analysis by the Legislative Reference Bureau*

Under current law, an individual income tax checkoff procedure exists that allows an individual who files a return to designate any amount of additional payment of 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*. Feeding America food banks in Wisconsin distribute food to more than 1,500 nonprofit programs throughout Wisconsin who in turn serve more than 335,000 citizens who need hunger relief.

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 on his or her income tax return to Second Harvest food banks for hunger relief in Wisconsin. 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 checkoff procedure, be appropriated to food banks in Wisconsin that are members of Feeding America in the following manner: 65 percent to Second Harvest in Milwaukee, 20 percent to Second Harvest in Madison and 15 percent to Second Harvest in Eau Claire.



For further information see the *state* fiscal estimate, which will be printed as an appendix to this bill.

---

1 *The people of the state of Wisconsin, represented in senate and assembly, do enact as*  
2 *follows:*  
3

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

5 20.566 (1) (hp) *Administration of income tax checkoff voluntary payments.* The  
6 amounts in the schedule for the payment of all administrative costs, including data  
7 processing costs, incurred in administering ss. 71.10 (5), (5e), (5f), (5fm), (5g), (5h), (5i),  
8 and (5m), and 71.30 (10). All moneys specified for deposit in this appropriation under ss.  
9 71.10 (5) (h) 5., (5e) (h) 4., (5f) (i), (5fm) (i), (5g) (i), (5h) (i), (5i) (i), and (5m) (i), and  
10 71.30 (10) (i) and (11) (i) shall be credited to this appropriation.

11 SECTION 2. 20.855 (4) (ge) of the statutes is created to read:

12 20.855 4 (ge) *(Second Harvest Food Banks.)* As a continuing appropriation, from  
13 moneys received as amounts designated under s. 71.10 (5i) (b), the net amount certified  
14 under s. 71.10 (5i) (h) 3 as follows: 65 percent to Second Harvest in Milwaukee, 20  
15 percent to Second Harvest in Madison and 15 percent to Second Harvest in Eau Claire.

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

17 71.10 (5i) HUNGER RELIEF CHECKOFF. (a) *Definitions.* In this subsection:

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

19 2. "Second Harvest Food Bank" means a food bank that is a member of Feeding

20 America.

1

2

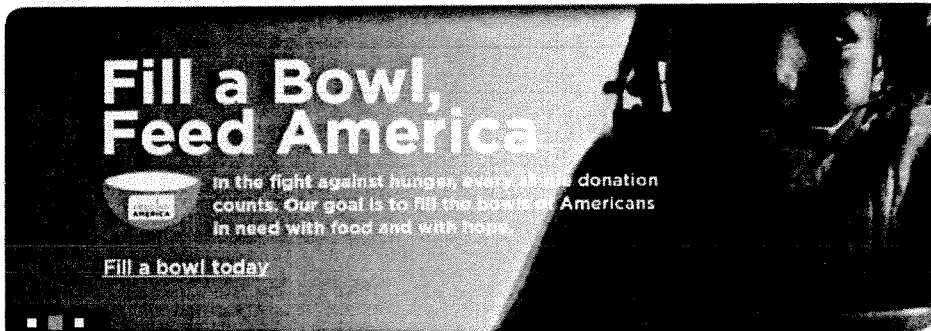
3 .....The remaining portion of bill ..... Other than when referring to a specific

4 Second Harvest in Milwaukee, Madison or Eau Claire, wherever it states "Second

5 Harvest" it should say "Second Harvest Food Banks"



Formerly Named  
America's Second Harvest



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America's Second Harvest is now called Feeding America. Our new name best conveys our mission.



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3  
Rmk

2009 BILL

X  
Food banks in Wisconsin that are members of Feeding America (formerly Second Harvest).

Regen

more than 1,500

- 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 America's Second Harvest of Wisconsin and making an appropriation. of Feeding America

**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 America's Second Harvest of Wisconsin (Second Harvest), Second Harvest is a food bank that distributes food to approximately 1,100 nonprofit programs in 35 counties in the eastern half of Wisconsin. throughout

Feeding America

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 Second Harvest 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.

Feeding America

**BILL**

*food banks in Wisconsin that are members of Feeding America*

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 ~~Second Harvest~~. Sixty-five percent of the amount goes to Second Harvest 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.

*food bank*

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

1           **SECTION 1.** 20.566 (1) (hp) 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) of the statutes is created to read:

9           20.855 (4) (ge) *Feeding America; Second Harvest of Wisconsin* 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 ~~America's~~ *Food Banks* Second Harvest  
12 Wisconsin *that are members of Feeding America* *Food banks in*

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

14           71.10 (5i) *Feeding America; AMERICA'S SECOND HARVEST OF WISCONSIN* CHECKOFF. (a) *Food Banks* Definitions.

15           In this subsection:

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

17           2. "Second Harvest" means ~~America's~~ *Food Banks* Second Harvest of Wisconsin *that are members of Feeding America*

18           (b) *Voluntary payments.* 1. 'Designation on return.' Every individual filing an  
19 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 Second Harvest.

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 Second Harvest 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 Second Harvest 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 Second Harvest:

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

18 2. The designation for Second Harvest is void if the individual remitted an  
19 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 Second Harvest, 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 Second Harvest to reflect the actual  
24 amount of the refund that the individual is otherwise owed, after crediting under ss.  
25 71.75 (9) and 71.80 (3) and (3m) and after error corrections.

**BILL**

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

3           (f) *Void designation.* If a designation for Second Harvest 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.


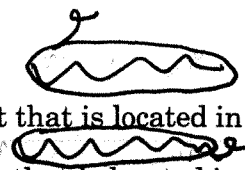
14           2. The total amount received from all designations for Second Harvest made  
15 by taxpayers during the previous fiscal year.

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 Second  
20 Harvest, 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 department  
23 shall annually pay the following percentages of the net amount remaining that is  
24 certified under par. (h) 3. from the appropriation under s. 20.855 (4) (ge):

25           1. Sixty-five percent to Second Harvest that is located in the city of Milwaukee.

**BILL**

- 
- 
2. Twenty percent to Second Harvest that is located in the city of Madison.
  3. Fifteen percent to Second Harvest that is located in the city of Eau Claire.

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

**SECTION 4. Initial applicability.**

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

16 (END)





State of Wisconsin  
2009 - 2010 LEGISLATURE

LRB-0222/3  
MES:jld:jf

2009 BILL

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

**BILL**

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) 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) 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) 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.

**BILL**

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

**BILL**

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

**BILL**

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)