

2011 DRAFTING REQUEST

Bill

Received: **06/21/2011**

Received By: **tkuczens**

Wanted: **As time permits**

Companion to LRB: **-1628**

For: **Van Wanggaard (608) 266-1832**

By/Representing: **Kate Stewart**

May Contact:

Drafter: **tkuczens**

Subject: **Health - medical assistance
Tax, Individual - income
Education - miscellaneous
Local Gov't - misc**

Addl. Drafters: **jkreye
mshovers
tdodge**

Extra Copies: **pg**

Submit via email: **YES**

Requester's email: **Sen.Wanggaard@legis.wisconsin.gov**

Carbon copy (CC:) to: **tracy.kuczenski@legis.wisconsin.gov**

Pre Topic:

No specific pre topic given

Topic:

Individual income tax checkoffs to fund K-12 education, shared revenue, Medicaid

Instructions:

See attached

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>
/?	tkuczens 06/21/2011	jdye 06/21/2011		_____			State
/1			jfrantze 06/21/2011	_____	sbasford 06/21/2011	ggodwin 06/21/2011	

FE Sent For:

At Intro
6/20/2011

<END>

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/?	tkuczens	1 6/21 jld	Jo	6/21			

FE Sent For:

<END>

Kuczenski, Tracy

From: Stewart, Kate
Sent: Tuesday, June 21, 2011 9:13 AM
To: Kuczenski, Tracy
Subject: Email from LRB Website

Tracy,

I'd like to give permission to Senator Wanggaard and his office for access to LRB 1628/2 in order for them to get a Senate companion drafted.

Thanks!

Kate Stewart

Office of Rep. Kathy Bernier
68th Assembly District
608.266.9172



State of Wisconsin
2011 - 2012 LEGISLATURE



2262/1
LRB-1628/2
MES/JK/TKK/TD:jld:rs
RMNR stays

2011 BILL

6/21/11

5000

Regen

1 AN ACT *to amend* 20.566 (1) (hp), 49.45 (5m) (am), 49.45 (6m) (ag) (intro.), 49.45
2 (6y) (a), 49.45 (6z) (a) (intro.), 49.45 (8) (b), 49.45 (24m) (intro.), 49.45 (51) (a),
3 49.473 (5) and 79.01 (2d); and *to create* 20.255 (2) (g), 20.435 (4) (ht), 71.10 (5k),
4 71.10 (5L), 71.10 (5n), 121.115 and 121.90 (2) (am) 5. of the statutes; **relating**
5 **to:** creating an individual income tax checkoff for contributions to elementary
6 and secondary education, shared revenue, and Medical Assistance, and making
7 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, Second Harvest food banks, and a breast cancer research program, and to provide a donation to a professional football stadium district. This bill creates three similar income tax checkoffs for designations to state financed programs towards elementary and secondary education materials, shared revenue, and Medical Assistance (programs).

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

BILL

any amount of a refund due, to any or all of the three programs, 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 each of the income tax check-off procedures, be appropriated to the programs.

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 (2) (g) of the statutes is created to read:

2 20.255 (2) (g) *Elementary and secondary education funding.* All moneys
3 received, from amounts designated under s. 71.10 (5k) (b) and certified under s. 71.10
4 (5k) (h) 3., for elementary and secondary education funding under s. 121.115.

5 **SECTION 2.** 20.435 (4) (ht) of the statutes is created to read:

6 20.435 (4) (ht) *Tax checkoff; Medical Assistance program benefits.* All moneys
7 received from amounts designated under s. 71.10 (5n) (b) and certified under s. 71.10
8 (5n) (h) 3. to provide a portion of the state share of Medical Assistance program
9 benefits administered under subch. IV of ch. 49 and to provide a portion of the
10 Medical Assistance program benefits administered under subch. IV of ch. 49 that are
11 not also provided under par. (o).

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

13 20.566 (1) (hp) *Administration of income tax checkoff voluntary payments.* The
14 amounts in the schedule for the payment of all administrative costs, including data
15 processing costs, incurred in administering ss. 71.10 (5), (5e), (5f), (5fm), (5g), (5h),

BILL

1 (5i), (5j), ~~and (5k), (5L), (5m), and (5n)~~, and 71.30 (10). All moneys specified for
2 deposit in this appropriation under ss. 71.10 (5) (h) 5., (5e) (h) 4., (5f) (i), (5fm) (i), (5g)
3 (i), (5h) (i), (5i) (i), (5j) (i), ~~and (5k) (i), (5L) (i), (5m) (i), and (5n) (i)~~, and 71.30 (10) (i)
4 and (11) (i) shall be credited to this appropriation.

5 **SECTION 4.** 49.45 (5m) (am) of the statutes is amended to read:

6 49.45 **(5m)** (am) Notwithstanding sub. (3) (e), from the appropriation accounts
7 under s. 20.435 (4) (b), ~~(ht)~~, (o), (w) and (xc), the department shall distribute not more
8 than \$5,000,000 in each fiscal year, to provide supplemental funds to rural hospitals
9 that, as determined by the department, have high utilization of inpatient services by
10 patients whose care is provided from governmental sources, except that the
11 department may not distribute funds to a rural hospital to the extent that the
12 distribution would exceed any limitation under 42 USC 1396b (i) (3).

13 **SECTION 5.** 49.45 (6m) (ag) (intro.) of the statutes is amended to read:

14 49.45 **(6m)** (ag) (intro.) Payment for care provided in a facility under this
15 subsection made under s. 20.435 (4) (b), ~~(ht)~~, (o), (pa), or (w) shall, except as provided
16 in pars. (bg), (bm), and (br), be determined according to a prospective payment
17 system updated annually by the department. The payment system shall implement
18 standards that are necessary and proper for providing patient care and that meet
19 quality and safety standards established under subch. II of ch. 50 and ch. 150. The
20 payment system shall reflect all of the following:

21 **SECTION 6.** 49.45 (6y) (a) of the statutes is amended to read:

22 49.45 **(6y)** (a) Notwithstanding sub. (3) (e), from the appropriation accounts
23 under s. 20.435 (4) (b), ~~(ht)~~, (o), and (w), the department may distribute funding in
24 each fiscal year to provide supplemental payment to hospitals that enter into a
25 contract under s. 49.02 (2) to provide health care services funded by a relief block

BILL**SECTION 6**

1 grant, as determined by the department, for hospital services that are not in excess
2 of the hospitals' customary charges for the services, as limited under 42 USC 1396b
3 (i) (3). If no relief block grant is awarded under this chapter or if the allocation of
4 funds to such hospitals would exceed any limitation under 42 USC 1396b (i) (3), the
5 department may distribute funds to hospitals that have not entered into a contract
6 under s. 49.02 (2).

7 **SECTION 7.** 49.45 (6z) (a) (intro.) of the statutes is amended to read:

8 49.45 **(6z)** (a) (intro.) Notwithstanding sub. (3) (e), from the appropriation
9 accounts under s. 20.435 (4) (b), (ht), (o), and (w), the department may distribute
10 funding in each fiscal year to supplement payment for services to hospitals that enter
11 into indigent care agreements, in accordance with the approved state plan for
12 services under 42 USC 1396a, with relief agencies that administer the medical relief
13 block grant under this chapter, if the department determines that the hospitals serve
14 a disproportionate number of low-income patients with special needs. If no medical
15 relief block grant under this chapter is awarded or if the allocation of funds to such
16 hospitals would exceed any limitation under 42 USC 1396b (i) (3), the department
17 may distribute funds to hospitals that have not entered into indigent care
18 agreements. The department may not distribute funds under this subsection to the
19 extent that the distribution would do any of the following:

20 **SECTION 8.** 49.45 (8) (b) of the statutes is amended to read:

21 49.45 **(8)** (b) Reimbursement under s. 20.435 (4) (b), (ht), (o), and (w) for home
22 health services provided by a certified home health agency or independent nurse
23 shall be made at the home health agency's or nurse's usual and customary fee per
24 patient care visit, subject to a maximum allowable fee per patient care visit that is
25 established under par. (c).

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1 **SECTION 9.** 49.45 (24m) (intro.) of the statutes is amended to read:

2 49.45 (**24m**) (intro.) From the appropriation accounts under s. 20.435 (4) (b),
3 ~~(ht)~~, (o), and (w), in order to test the feasibility of instituting a system of
4 reimbursement for providers of home health care and personal care services for
5 medical assistance recipients that is based on competitive bidding, the department
6 shall:

7 **SECTION 10.** 49.45 (51) (a) of the statutes is amended to read:

8 49.45 (**51**) (a) By November 1 annually, the department shall provide to the
9 department of revenue information concerning the estimated amounts of
10 supplements payable from the appropriation accounts under s. 20.435 (4) (b) and (ht)
11 to specific local governmental units for the provision of transportation for medical
12 care, as specified under s. 49.46 (2) (b) 3., during the fiscal year. Beginning November
13 1, 2004, the information that the department provides under this paragraph shall
14 include any adjustments necessary to reflect actual claims submitted by service
15 providers in the previous fiscal year.

16 **SECTION 11.** 49.473 (5) of the statutes is amended to read:

17 49.473 (**5**) The department shall audit and pay, from the appropriation
18 accounts under s. 20.435 (4) (b), ~~(ht)~~, and (o), allowable charges to a provider who is
19 certified under s. 49.45 (2) (a) 11. for medical assistance on behalf of a woman who
20 meets the requirements under sub. (2) for all benefits and services specified under
21 s. 49.46 (2).

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

23 71.10 (**5k**) ELEMENTARY AND SECONDARY EDUCATION MATERIALS FUNDING CHECKOFF.
24 (a) *Definitions.* In this subsection:

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

BILL**SECTION 12**

1 2. “Elementary and secondary education materials funding” means moneys
2 distributed to school districts for the purchase of books, materials, and equipment,
3 as provided under s. 121.115, and for the payment of administrative expenses related
4 to the administration of this subsection.

5 (b) *Voluntary payments.* 1. ‘Designation on return.’ Every individual filing an
6 income tax return who has a tax liability or is entitled to a tax refund may designate
7 on the return any amount of additional payment or any amount of a refund due that
8 individual for elementary and secondary education materials funding.

9 2. ‘Designation added to tax owed.’ If the individual owes any tax, the
10 individual shall remit in full the tax due and the amount designated on the return
11 for elementary and secondary education materials funding when the individual files
12 a tax return.

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

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

22 1. The department shall reduce the designation for elementary and secondary
23 education materials funding to reflect the amount remitted in excess of the actual
24 tax due, after error corrections, if the individual remitted an amount in excess of the
25 actual tax due, after error corrections, but less than the total of the actual tax due,

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1 after error corrections, and the amount originally designated on the return for
2 elementary and secondary education materials funding.

3 2. The designation for elementary and secondary education materials funding
4 is void if the individual remitted an amount equal to or less than the actual tax due,
5 after error corrections.

6 (d) *Errors; insufficient refund.* If an individual is owed a refund that does not
7 equal or exceed the amount designated on the return for elementary and secondary
8 education materials funding, after crediting under ss. 71.75 (9) and 71.80 (3) and
9 (3m) and after error corrections, the department shall reduce the designation for
10 elementary and secondary education materials funding to reflect the actual amount
11 of the refund that the individual is otherwise owed, after crediting under ss. 71.75
12 (9) and 71.80 (3) and (3m) and after error corrections.

13 (e) *Conditions.* If an individual places any conditions on a designation for
14 elementary and secondary education materials funding, the designation is void.

15 (f) *Void designation.* If a designation for elementary and secondary education
16 materials funding is void, the department shall disregard the designation and
17 determine amounts due, owed, refunded, and received without regard to the void
18 designation.

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

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

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

4 2. The total amount received from all designations for elementary and
5 secondary education materials funding made by taxpayers during the previous fiscal
6 year.

7 3. The net amount remaining after the administrative costs, including data
8 processing costs, under subd. 1. are subtracted from the total received under subd.
9 2.

10 (i) *Appropriations.* From the moneys received from designations for
11 elementary and secondary education materials funding, an amount equal to the sum
12 of administrative expenses, including data processing costs, certified under par. (h)
13 1. shall be deposited in the general fund and credited to the appropriation account
14 under s. 20.566 (1) (hp), and the net amount remaining that is certified under par.
15 (h) 3. shall be credited to the appropriation under s. 20.255 (2) (g).

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

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

25 71.10 (5L) SHARED REVENUE CHECKOFF. (a) *Definitions.* In this subsection:

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

2 2. “Shared revenue” means the amounts paid from the county and municipal
3 aid account under ss. 79.035 and 79.043.

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

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

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

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

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

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

BILL

1 (d) *Errors; insufficient refund.* If an individual is owed a refund that does not
2 equal or exceed the amount designated on the return for shared revenue, after
3 crediting under ss. 71.75 (9) and 71.80 (3) and (3m) and after error corrections, the
4 department shall reduce the designation for shared revenue to reflect the actual
5 amount of the refund that the individual is otherwise owed, after crediting under ss.
6 71.75 (9) and 71.80 (3) and (3m) and after error corrections.

7 (e) *Conditions.* If an individual places any conditions on a designation for
8 shared revenue, the designation is void.

9 (f) *Void designation.* If a designation for shared revenue is void, the department
10 shall disregard the designation and determine amounts due, owed, refunded, and
11 received without regard to the void designation.

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

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

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

20 2. The total amount received from all designations for shared revenue made by
21 taxpayers during the previous fiscal year.

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

24 2.

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1 (i) *Appropriations.* From the moneys received from designations for shared
2 revenue, an amount equal to the sum of administrative expenses, including data
3 processing costs, certified under par. (h) 1. shall be deposited in the general fund and
4 credited to the appropriation account under s. 20.566 (1) (hp), and the net amount
5 remaining that is certified under par. (h) 3. shall be deposited into the general fund.

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

13 **SECTION 14.** 71.10 (5n) of the statutes is created to read:

14 71.10 **(5n)** MEDICAL ASSISTANCE PROGRAM CHECKOFF. (a) *Definitions.* In this
15 subsection:

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

17 2. "Medical Assistance program" means a program under subch. IV of ch. 49.

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
20 on the return any amount of additional payment or any amount of a refund due that
21 individual for the Medical Assistance program.

22 2. 'Designation added to tax owed.' If the individual owes any tax, the
23 individual shall remit in full the tax due and the amount designated on the return
24 for the Medical Assistance program when the individual files a tax return.

BILL**SECTION 14**

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

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

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

15 2. The designation for the Medical Assistance program is void if the individual
16 remitted an amount equal to or less than the actual tax due, after error corrections.

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

24 (e) *Conditions.* If an individual places any conditions on a designation for the
25 Medical Assistance program, the designation is void.

BILL

1 (f) *Void designation.* If a designation for the Medical Assistance program is
2 void, the department shall disregard the designation and determine amounts due,
3 owed, refunded, and received without regard to the void designation.

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

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

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

12 2. The total amount received from all designations for the Medical Assistance
13 program made by taxpayers during the previous fiscal year.

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

17 (i) *Appropriations.* From the moneys received from designations for the
18 Medical Assistance program, an amount equal to the sum of administrative
19 expenses, including data processing costs, certified under par. (h) 1. shall be
20 deposited in the general fund and credited to the appropriation account under s.
21 20.566 (1) (hp), and the net amount remaining that is certified under par. (h) 3. shall
22 be credited to the appropriation under s. 20.435 (4) (ht).

23 (j) *Amounts subject to refund.* Amounts designated for the Medical Assistance
24 program under this subsection are not subject to refund to the taxpayer unless the
25 taxpayer submits information to the satisfaction of the department, within 18

BILL**SECTION 14**

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

5 **SECTION 15.** 79.01 (2d) of the statutes is amended to read:

6 79.01 **(2d)** There is established an account in the general fund entitled the
7 “County and Municipal Aid Account.” Beginning with the distributions in 2011, the
8 total amount to be distributed each year to counties and municipalities from the
9 county and municipal aid account is \$824,825,715, plus the amount designated
10 under s. 71.10 (5L).

11 **SECTION 16.** 121.115 of the statutes is created to read:

12 **121.115 Elementary and secondary education materials funding.** The
13 department shall distribute the moneys appropriated under s. 20.255 (2) (g) to each
14 school district in proportion to the amount of general equalization aid the school
15 district is eligible to be paid in the current school year from the appropriation under
16 s. 20.255 (2) (ac). Payments under this section shall be made annually on the first
17 Monday of December. Moneys received by a school district under this section shall
18 be used for the purposes specified under s. 120.13 (5).

19 **SECTION 17.** 121.90 (2) (am) 5. of the statutes is created to read:

20 121.90 **(2)** (am) 5. Amounts received under s. 121.115 in the current school year.

21 **SECTION 18. Initial applicability.**

22 (1) The treatment of section 71.10 (5k), (5L), and (5n) of the statutes first
23 applies to taxable years beginning on January 1 of the year in which this subsection
24 takes effect, except that if this subsection takes effect after July 31 the treatment of

BILL

1 section 71.10 (5k) of the statutes first applies to taxable years beginning on January
2 1 of the year following the year in which this subsection takes effect.

3 (END)

Godwin, Gigi

From: Sen.Wanggaard
Sent: Tuesday, June 21, 2011 11:09 AM
To: LRB.Legal
Subject: Draft Review: LRB 11-2262/1 Topic: Individual income tax checkoffs to fund K-12 education, shared revenue, Medicaid

Please Jacket LRB 11-2262/1 for the SENATE.