



2011 SENATE BILL 48

1 **AN ACT** *to amend* 20.566 (1) (hp); and *to create* 20.255 (3) (ge) and 71.10 (5k)
2 of the statutes; **relating to:** creating an individual income tax checkoff for the
3 Special Olympics Wisconsin, Inc., and making an appropriation.

Analysis by the Legislative Reference Bureau

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

4 **SECTION 1.** 20.255 (3) (ge) of the statutes is created to read:
5 20.255 **(3)** (ge) *Special Olympics Wisconsin.* As a continuing appropriation,
6 from moneys received as amounts designated under s. 71.10 (5k) (b), the net amount
7 certified under s. 71.10 (5k) (h) 3. for Special Olympics Wisconsin, Inc.
8 **SECTION 2.** 20.566 (1) (hp) of the statutes is amended to read:
9 20.566 **(1)** (hp) *Administration of income tax checkoff voluntary payments.* The
10 amounts in the schedule for the payment of all administrative costs, including data

SENATE BILL 48**SECTION 2**

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

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

7 **71.10 (5k) SPECIAL OLYMPICS WISCONSIN CHECKOFF.** (a) *Definitions.* In this
8 subsection:

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

10 2. “Special Olympics” means the Special Olympics Wisconsin, Inc.

11 (b) *Voluntary payments.* 1. ‘Designation on return.’ Every individual filing an
12 income tax return who has a tax liability or is entitled to a tax refund may designate
13 on the return any amount of additional payment or any amount of a refund due that
14 individual for the Special Olympics.

15 2. ‘Designation added to tax owed.’ If the individual owes any tax, the
16 individual shall remit in full the tax due and the amount designated on the return
17 for the Special Olympics when the individual files a tax return.

18 3. ‘Designation deducted from refund.’ Except as provided in par. (d), if the
19 individual is owed a refund for that year after crediting under ss. 71.75 (9) and 71.80
20 (3) and (3m), the department shall deduct the amount designated on the return for
21 the Special Olympics from the amount of the refund.

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

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1 1. The department shall reduce the designation for the Special Olympics to
2 reflect the amount remitted in excess of the actual tax due, after error corrections,
3 if the individual remitted an amount in excess of the actual tax due, after error
4 corrections, but less than the total of the actual tax due, after error corrections, and
5 the amount originally designated on the return for the Special Olympics.

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

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

14 (e) *Conditions.* If an individual places any conditions on a designation for the
15 Special Olympics, the designation is void.

16 (f) *Void designation.* If a designation for the Special Olympics is void, the
17 department shall disregard the designation and determine amounts due, owed,
18 refunded, and received without regard to the void 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:

SENATE BILL 48**SECTION 3**

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 the Special Olympics
5 made by taxpayers during the previous fiscal year.

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

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

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

SECTION 4. Initial applicability.

22 (1) The treatment of section 71.10 (5k) of the statutes first applies to taxable
23 years beginning on January 1 of the year in which this subsection takes effect, except
24 that if this subsection takes effect after July 31 the treatment of section 71.10 (5k)
25

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1 of 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)