



WISCONSIN LEGISLATIVE COUNCIL ACT MEMO

2011 Wisconsin Act 76
[2011 Senate Bill 48]

**Income Tax Checkoff for the
Special Olympics Wisconsin, Inc.**

Under current law, tax returns for individual income taxpayers contain several “checkoffs” that allow taxpayers to designate all or part of a tax refund, or an additional payment, to be remitted to a variety of programs that support certain state programs and other charitable pursuits.

2011 Wisconsin Act 76 adds an income tax checkoff for the Special Olympics Wisconsin, Inc., to the individual income tax return, allowing a taxpayer to designate his or her tax refund or an additional payment to Special Olympics Wisconsin.

2011 Wisconsin Act 76 first applies to taxable years beginning January 1, 2012.

Effective date: Wisconsin Act 76 took effect on December 2, 2011.

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This memo provides a brief description of the Act. For more detailed information, consult the text of the law and related legislative documents at the Legislature’s Web site at: <http://www.legis.state.wi.us/>.