



## WISCONSIN LEGISLATIVE COUNCIL ACT MEMO

**2011 Wisconsin Act 222**  
[2011 Senate Bill 321]

**Administration of Individual  
Income Tax Checkoffs**

2011 Wisconsin Act 222 revises the administration of the individual income tax check-offs available under Wisconsin law. Wisconsin law permits individual income taxpayers to designate additional amounts or any amount of a refund due, via their individual income tax returns, to be provided to various trust funds, memorials, and state programs and entities. Generally, under Act 222, the number of designations that appear on income tax returns beginning after December 31, 2011, will be limited to 10 check-offs, regardless of the actual number of designations in existence under Wisconsin law. The Act also provides for the periodic replacement of the designations with the lowest donation totals with designations that have not been listed on the form during the previous period, if more than 10 check-offs exist under Wisconsin law.

Additionally, 2011 Wisconsin Act 222 combines income tax check-offs for breast and prostate cancer into a single check-off for cancer research and clarifies that the check-off for the Special Olympics, created under 2011 Wisconsin Act 76, is subject to the revised administration of income tax check-offs created by the Act.

**Effective date:** 2011 Wisconsin Act 222 takes effect on April 20, 2012.

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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/>.