State of Misconsin



2017 Assembly Bill 381

Date of enactment: April 3, 2018 Date of publication*: April 4, 2018

2017 WISCONSIN ACT 194

AN ACT to create 20.395 (5) (hi), 20.395 (5) (hj), 25.40 (1) (a) 37., 341.14 (6r) (b) 22. and 341.14 (16) of the statutes; relating to: voluntary payments associated with special distinguishing registration plates expressing support for the family members of law enforcement officers who have died in the line of duty and making an appropriation.

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

SECTION 1. 20.395 (5) (hi) of the statutes is created to read:

20.395 (5) (hi) *Payments to Wisconsin Law Enforcement Memorial, Inc.* From the general fund, all moneys received under s. 341.14 (6r) (b) 22. a. for payments to Wisconsin Law Enforcement Memorial, Inc., under s. 341.14 (16) (a) 1.

SECTION 2. 20.395 (5) (hj) of the statutes is created to read:

20.395 (5) (hj) Payments to the National Law Enforcement Officers Memorial Fund. From the general fund, all moneys received under s. 341.14 (6r) (b) 22. b. for payments to the National Law Enforcement Officers Memorial Fund under s. 341.14 (16) (a) 2.

SECTION 3. 25.40 (1) (a) 37. of the statutes is created to read:

25.40 (1) (a) 37. Moneys received under s. 341.14 (6r) (b) 22. that are deposited into the general fund and credited to the appropriation accounts under s. 20.395 (5) (hi) and (hj).

SECTION 4. 341.14 (6r) (b) 22. of the statutes is created to read:

341.14 (6r) (b) 22. A voluntary payment of \$25 that is in addition to the fee under subd. 2. shall be collected in connection with the issuance or renewal of a plate issued on an annual basis for the special group specified under par. (f) 64. A voluntary payment of \$50 that is in addition to the fee under subd. 2. shall be collected in connection with the issuance or renewal of a plate issued on a biennial basis for the special group specified under par. (f) 64. if the plate is issued or renewed during the first year of the biennial registration period or \$25 for the issuance or renewal if the plate is issued or renewed during the 2nd year of the biennial registration period. No plate may be issued for the special group specified under par. (f) 64. unless the voluntary payment under this subdivision is collected. To the extent permitted under ch. 71, the voluntary payment under this subdivision is deductible as a charitable contribution for purposes of the taxes under ch. 71. All moneys received under this subdivision shall be deposited into the general fund and credited as follows:

a. Fifty percent shall be credited to the appropriation account under s. 20.395 (5) (hi).

b. Fifty percent shall be credited to the appropriation account under s. 20.395 (5) (hj).

^{*} Section 991.11, WISCONSIN STATUTES: Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication."

SECTION 5. 341.14 (16) of the statutes is created to read:

341.14 (16) (a) 1. Subject to par. (c) 1., from the appropriation under s. 20.395 (5) (hi), the department shall make payments to Wisconsin Law Enforcement Memorial, Inc.

2. Subject to par. (c) 2., from the appropriation under s. 20.395 (5) (hj), the department shall make payments to the National Law Enforcement Officers Memorial Fund.

(b) 1. For each year in which the department makes payments under par. (a) 1., Wisconsin Law Enforcement Memorial, Inc., shall submit to the presiding officer of each house of the legislature a financial statement of its use of the payments received under par. (a) 1., prepared in accordance with generally accepted accounting principles.

2. For each year in which the department makes payments under par. (a) 2., the National Law Enforcement Officers Memorial Fund shall submit to the presiding officer of each house of the legislature a financial statement of its use of the payments received under par. (a) 2., prepared in accordance with generally accepted accounting principles, and a statement that all funds received under par. (a) 2. have been or will be expended in the state of Wisconsin.

(c) 1. The department shall discontinue payments to Wisconsin Law Enforcement Memorial, Inc., under par.(a) 1. if Wisconsin Law Enforcement Memorial, Inc., dissolves, becomes insolvent, files a petition for bankruptcy, or is no longer exempt from taxation under section 501(a) of the Internal Revenue Code.

2. The department shall discontinue payments to the National Law Enforcement Officers Memorial Fund under par. (a) 2. if the National Law Enforcement Officers Memorial Fund dissolves, becomes insolvent, files a petition for bankruptcy, is no longer exempt from taxation under section 501 (a) of the Internal Revenue Code, or expends funds received under par. (a) 2. other than in the state of Wisconsin.

SECTION 6. Initial applicability.

(1) This act first applies to applications for registration received by the department of transportation on the effective date of this subsection.