AN ACT to create 20.395 (5) (gi), 20.395 (5) (gj), 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.

Analysis by the Legislative Reference Bureau

Under current law, members of certain designated special groups may obtain special registration plates for certain vehicles that are owned or leased by special group members. A fee, in addition to the regular registration fee for the particular kind of vehicle, is charged for the issuance or reissuance of most special plates. Also, in addition to these fees, in some cases, special group members must make an annual voluntary payment that is directed to a charitable organization or other entity associated with the special group.

Current law establishes an authorized special group for persons interested in expressing their support for the family members of law enforcement officers who have died in the line of duty. Currently, no voluntary payment is required for the issuance or reissuance of these plates.

This bill requires that, in addition to other applicable registration fees, these special group members must make a $10 annual voluntary payment. Funds from the voluntary payment are divided equally between Wisconsin Law Enforcement Memorial, Inc., and the National Law Enforcement Officers Memorial Fund. Funds received by the latter must be expended in the state of Wisconsin.
ASSEMBLY BILL 381

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:

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

20.395 (5) (gi) 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) (gj) of the statutes is created to read:

20.395 (5) (gj) 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) (gi) and (gj).

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

341.14 (6r) (b) 22. A voluntary payment of $10 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 $20 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 $10 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) (gi).

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

**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) (gi), 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) (gj), 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.