

State of Wisconsin



2005 Senate Bill 167

Date of enactment: **December 21, 2005**

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2005 WISCONSIN ACT 71

AN ACT to amend 20.566 (1) (hp); and to create 71.10 (5g) of the statutes; relating to: creating an individual income tax checkoff for multiple sclerosis programs.

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

SECTION 1. 20.566 (1) (hp) of the statutes is amended to read:

20.566 (1) (hp) *Administration of endangered resources; professional football district; breast cancer research; multiple sclerosis programs voluntary payments.* The amounts in the schedule for the payment of all administrative costs, including data processing costs, incurred in administering ss. 71.10 (5), (5e), and (5f), and (5g) and 71.30 (10). All moneys specified for deposit in this appropriation under ss. 71.10 (5) (h) 5., (5e) (h) 4., and (5f) (i), and (5g) (i) and 71.30 (10) (i) shall be credited to this appropriation.

SECTION 2. 71.10 (5g) of the statutes is created to read:

71.10 (5g) MULTIPLE SCLEROSIS PROGRAMS CHECKOFF.

(a) *Definitions.* In this subsection:

1. "Department" means the department of revenue.
2. "Society" means the National Multiple Sclerosis Society.

(b) *Voluntary payments.* 1. 'Designation on return.' Every individual filing an income tax return who has a tax liability or is entitled to a tax refund may designate on the return any amount of additional payment or any amount of a refund due that individual for programs for people with multiple sclerosis.

2. 'Designation added to tax owed.' If the individual owes any tax, the individual shall remit in full the tax due and the amount designated on the return for programs for people with multiple sclerosis when the individual files a tax return.

3. 'Designation deducted from refund.' Except as provided in par. (d), if the individual is owed a refund for that year after crediting under ss. 71.75 (9) and 71.80 (3) and (3m), the department shall deduct the amount designated on the return for programs for people with multiple sclerosis from the amount of the refund.

(c) *Errors; failure to remit correct amount.* If an individual who owes taxes fails to remit an amount equal to or in excess of the total of the actual tax due, after error corrections, and the amount designated on the return for programs for people with multiple sclerosis:

1. The department shall reduce the designation for programs for people with multiple sclerosis to reflect the amount remitted in excess of the actual tax due, after error corrections, if the individual remitted an amount in excess of the actual tax due, after error corrections, but less than the total of the actual tax due, after error corrections, and the amount originally designated on the return for programs for people with multiple sclerosis.

2. The designation for programs for people with multiple sclerosis is void if the individual remitted an amount equal to or less than the actual tax due, after error corrections.

* Section 991.11, WISCONSIN STATUTES 2003-04 : 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 as designated" by the secretary of state [the date of publication may not be more than 10 working days after the date of enactment].

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

(e) *Conditions.* If an individual places any conditions on a designation for programs for people with multiple sclerosis, the designation is void.

(f) *Void designation.* If a designation for programs for people with multiple sclerosis is void, the department shall disregard the designation and determine amounts due, owed, refunded, and received without regard to the void designation.

(g) *Tax return.* The secretary of revenue shall provide a place for the designations under this subsection on the individual income tax return.

(h) *Certification of amounts.* Annually, on or before September 15, the secretary of revenue shall certify to the society, the department of administration, and the state treasurer all of the following:

1. The total amount of the administrative costs, including data processing costs, incurred by the department in administering this subsection during the previous fiscal year.

2. The total amount received from all designations for programs for people with multiple sclerosis made by taxpayers during the previous fiscal year.

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

(i) *Appropriations, disbursement of funds to the society.* From the moneys received from designations for programs for people with multiple sclerosis, an amount equal to the sum of administrative expenses, including data processing costs, certified under par. (h) 1. shall be deposited in the general fund and credited to the appro-

priation account under s. 20.566 (1) (hp), and the net amount remaining that is certified under par. (h) 3. shall be forwarded to the society, for disbursement under par. (k).

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

(k) *Disbursements by the society.* The society shall disburse all of the funds that it receives under par. (i) to entities located in Wisconsin that operate health-related programs for people with multiple sclerosis, and the entities that receive the funds shall pledge to the society that they will use the money they receive solely for health-related programs for people with multiple sclerosis in Wisconsin.

(L) *Report to legislature, governor.* Not later than the first day of the 12th month beginning after the effective date of this paragraph [revisor inserts date], and annually thereafter, the society shall prepare a report detailing the entities to which the society distributed funds under par. (k), the amount of money each entity received, and the health-related multiple sclerosis programs on which the money was spent. The report shall be distributed to the appropriate standing committees of the legislature in the manner provided under s. 13.172 (3) and to the governor.

SECTION 3. Initial applicability.

(1) This act first applies to taxable years beginning on January 1 of the year in which this subsection takes effect, except that if this subsection takes effect after July 31 this act first applies to taxable years beginning on January 1 of the year following the year in which this subsection takes effect.