

State of Wisconsin



2011 Senate Bill 321

Date of enactment: April 6, 2012
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2011 WISCONSIN ACT 222

AN ACT *to amend* 20.250 (2) (g), 71.10 (5) (b) 1., 71.10 (5) (g), 71.10 (5e) (b) 1., 71.10 (5e) (g), 71.10 (5f) (title), 71.10 (5f) (a) 1., 71.10 (5f) (b) 1., 71.10 (5f) (b) 2., 71.10 (5f) (b) 3., 71.10 (5f) (c) to (f), 71.10 (5f) (h) 2., 71.10 (5f) (i), 71.10 (5f) (j), 71.10 (5g) (b) 1., 71.10 (5h) (b) 1., 71.10 (5i) (b) 1., 71.10 (5j) (b) 1., 71.10 (5k) (b) 1., 71.10 (5km) (b) 1., 71.10 (5m) (b) 1., 71.30 (10) (g), 71.30 (11) (g), 255.055 (title), 255.055 (1) and 255.055 (2); and *to create* 71.10 (5h) (k) and 71.10 (5s) of the statutes; **relating to:** limiting the number of individual income tax checkoffs and combining the breast cancer and prostate cancer checkoffs into a checkoff for cancer research.

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

SECTION 1. 20.250 (2) (g) of the statutes is amended to read:

20.250 (2) (g) ~~Breast cancer~~ Cancer research. As a continuing appropriation, from moneys received as amounts designated under s. 71.10 (5f) (b), 50 percent of the net amounts certified under s. 71.10 (5f) (h) 3., for breast cancer research under s. 255.055.

SECTION 2. 71.10 (5) (b) 1. of the statutes is amended to read:

71.10 (5) (b) 1. 'Designation on return.' ~~Any Subject to sub. (5s), any~~ individual filing an income tax return may designate on the return any amount of additional payment or any amount of a refund due that individual for the endangered resources program.

SECTION 3. 71.10 (5) (g) of the statutes is amended to read:

71.10 (5) (g) Tax return. The secretary of revenue shall provide a place for the designations under this subsection on the individual income tax return ~~and, on forms printed by the department of revenue, the secretary shall highlight that place on the return by a symbol chosen by~~

~~the department of revenue that relates to endangered resources.~~

SECTION 4. 71.10 (5e) (b) 1. of the statutes is amended to read:

71.10 (5e) (b) 1. 'Designation on return.' ~~Every Subject to sub. (5s), 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 as a football donation.

SECTION 5. 71.10 (5e) (g) of the statutes is amended to read:

71.10 (5e) (g) Tax return. The secretary of revenue shall provide a place for the designations under this subsection on the individual income tax return, ~~and, on forms printed by the department of revenue, the secretary shall highlight that place on the return by a symbol chosen by the department that relates to a football stadium, as defined in s. 229.821 (6).~~

SECTION 6. 71.10 (5f) (title) of the statutes is amended to read:

71.10 (5f) (title) ~~BREAST-CANCER~~ CANCER RESEARCH PROGRAM.

* Section 991.11, WISCONSIN STATUTES 2009-10 : 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].

SECTION 7. 71.10 (5f) (a) 1. of the statutes is amended to read:

71.10 (5f) (a) 1. “~~Breast cancer~~ Cancer research program” means the program under s. 255.055 that provides moneys for breast cancer research and the payment of administrative expenses related to the administration of this subsection.

SECTION 8. 71.10 (5f) (b) 1. of the statutes is amended to read:

71.10 (5f) (b) 1. ‘Designation on return.’ Every Subject to sub. (5s). 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 the breast cancer research program.

SECTION 9. 71.10 (5f) (b) 2. of the statutes is amended to read:

71.10 (5f) (b) 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 the breast cancer research program when the individual files a tax return.

SECTION 10. 71.10 (5f) (b) 3. of the statutes is amended to read:

71.10 (5f) (b) 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), the department of revenue shall deduct the amount designated on the return for the breast cancer research program from the amount of the refund.

SECTION 11. 71.10 (5f) (c) to (f) of the statutes are amended to read:

71.10 (5f) (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 the breast cancer research program:

1. The department shall reduce the designation for the breast cancer research program 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 the breast cancer research program.

2. The designation for the breast cancer research program is void if the individual remitted an amount equal to or less than the actual tax due, after error corrections.

(d) *Errors; insufficient refund.* If an individual is owed a refund which does not equal or exceed the amount designated on the return for the breast cancer research program, after crediting under ss. 71.75 (9) and 71.80 (3) and after error corrections, the department shall reduce the designation for the breast cancer research program 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 after error corrections.

(e) *Conditions.* If an individual places any conditions on a designation for the breast cancer research program, the designation is void.

(f) *Void designation.* If a designation for the breast cancer research program is void, the department shall disregard the designation and determine amounts due, owed, refunded, and received without regard to the void designation.

SECTION 12. 71.10 (5f) (h) 2. of the statutes is amended to read:

71.10 (5f) (h) 2. The total amount received from all designations for the breast cancer research program made by taxpayers during the previous fiscal year.

SECTION 13. 71.10 (5f) (i) of the statutes, as affected by 2011 Wisconsin Act 32, is amended to read:

71.10 (5f) (i) *Appropriations.* From the moneys received from designations for the breast cancer research program, 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 appropriation account under s. 20.566 (1) (hp), and, of the net amount remaining that is certified under par. (h) 3., an amount equal to 50 percent shall be credited to the appropriation account under s. 20.250 (2) (g) and an amount equal to 50 percent shall be credited to the appropriation account under s. 20.285 (1) (k) for breast cancer research conducted by the University of Wisconsin Carbone Cancer Center.

SECTION 14. 71.10 (5f) (j) of the statutes is amended to read:

71.10 (5f) (j) *Amounts subject to refund.* Amounts designated for the breast cancer research program 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.

SECTION 15. 71.10 (5g) (b) 1. of the statutes is amended to read:

71.10 (5g) (b) 1. ‘Designation on return.’ Every Subject to sub. (5s). 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 as a veterans trust fund donation.

SECTION 16. 71.10 (5h) (b) 1. of the statutes is amended to read:

71.10 (5h) (b) 1. ‘Designation on return.’ Every Subject to sub. (5s). 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 the prostate cancer research program.

SECTION 17. 71.10 (5h) (k) of the statutes is created to read:

71.10 (5h) (k) *Sunset.* This subsection does not apply to any taxable year that begins after December 31, 2011.

SECTION 18. 71.10 (5i) (b) 1. of the statutes is amended to read:

71.10 (5i) (b) 1. ‘Designation on return.’ ~~Every Subject to sub. (5s), 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 the military family relief fund.

SECTION 19. 71.10 (5j) (b) 1. of the statutes is amended to read:

71.10 (5j) (b) 1. ‘Designation on return.’ ~~Every Subject to sub. (5s), 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 Second Harvest.

SECTION 20. 71.10 (5k) (b) 1. of the statutes, as created by 2011 Wisconsin Act 32, is amended to read:

71.10 (5k) (b) 1. ‘Designation on return.’ ~~Every Subject to sub. (5s), 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 the Badger Chapter.

SECTION 20m. 71.10 (5km) (b) 1. of the statutes, as created by 2011 Wisconsin Act 76, is amended to read:

71.10 (5km) (b) 1. ‘Designation on return.’ ~~Every Subject to sub. (5s), 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 the Special Olympics.

SECTION 21. 71.10 (5m) (b) 1. of the statutes is amended to read:

71.10 (5m) (b) 1. ‘Designation on return.’ ~~Every Subject to sub. (5s), 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.

SECTION 22. 71.10 (5s) of the statutes is created to read:

71.10 (5s) LIMITATIONS ON CHECKOFFS. (a) For taxable years beginning after December 31, 2011, individuals may not have the option of making a designation to more than 10 individual income checkoffs and the department may not place more than 10 checkoffs on the income tax form. If a checkoff is created for taxable years

beginning after December 31, 2011, and before January 1, 2015, the department may not place it on the form, and no designations may be made to the checkoff, for a taxable year that begins before January 1, 2015, except that this limitation does not apply to a checkoff created in a bill that is introduced in both houses of the legislature before June 1, 2011. The limitations in this paragraph do not apply to the checkoff under sub. (5fm).

(b) For taxable years beginning after December 31, 2011, there may be no individual income tax checkoffs of a temporary nature other than the checkoff under sub. (5fm).

(c) Beginning in September 2014, based on the amounts certified by the secretary of revenue in August or September 2013, and 2014, as specified in subs. (5) (h), (5e) (h), (5f) (h), (5g) (h), (5h) (h), (5i) (h), (5j) (h), (5k) (h), (5km) (h), and (5m) (h), and for every 2-year period thereafter, the secretary of revenue shall rank the checkoffs based on the total amount of designations received for each checkoff for each 2-year period. For each 2-year period, beginning with 2014, the secretary of revenue shall rank every checkoff that is created under this section.

(d) 1. If more than 11 checkoffs exist under this section after August 14, 2014, and every 2 years thereafter, not including the checkoff under sub. (5fm), only the 8 highest ranking checkoffs for which designations were made in the previous 2-year period may appear on the income tax form for the next 2 taxable years.

2. The remaining 2 checkoffs for which designations may be made and which shall be placed on the income tax form for the next 2 taxable years, in place of the 2 lowest ranking checkoffs, shall be checkoffs that have not received any designations during the previous 2-year period.

3. The 2 remaining checkoffs, described under subd. 2., shall be the 2 oldest checkoffs, based on the date each checkoff was placed on a list of checkoffs, maintained by the department, that are eligible to be placed on the form. If 2 or more checkoffs have been placed on the list at the same time, the oldest checkoff shall then be calculated according to their effective dates.

4. If 10 checkoffs exist under this section after August 14, 2014, not including the checkoff under sub. (5fm), those 10 checkoffs may appear on the income tax form for the next 2 taxable years.

5. If 11 checkoffs exist under this section after August 14, 2014, not including the checkoff under sub. (5fm), only the 9 highest ranking checkoffs for which designations were made in the previous 2-year period may appear on the income tax form for the next 2 taxable years. The remaining checkoff for which designations may be made and which shall be placed on the income tax form for the next 2 taxable years, in place of the lowest ranking checkoff, shall be a checkoff that has not received any designations during the previous 2-year

period. This last checkoff shall be selected using the method described under subd. 3.

SECTION 23. 71.30 (10) (g) of the statutes is amended to read:

71.30 (10) (g) *Tax return.* The secretary of revenue shall provide a place for the designations under this subsection on the corporate income and franchise tax returns and the secretary shall highlight that place on the returns by a symbol chosen by the department that relates to endangered resources.

SECTION 24. 71.30 (11) (g) of the statutes is amended to read:

71.30 (11) (g) *Tax return.* The secretary of revenue shall provide a place for the designations under this subsection on the corporate income and franchise tax returns and the secretary shall highlight that place on the returns by a symbol chosen by the department of veterans affairs that relates to veterans.

SECTION 25. 255.055 (title) of the statutes is amended to read:

255.055 (title) ~~Breast cancer~~ Cancer research program.

SECTION 26. 255.055 (1) of the statutes, as affected by 2011 Wisconsin Act 32, is amended to read:

255.055 (1) The Medical College of Wisconsin, Inc. shall use the moneys appropriated under s. 20.250 (2) (g) and the University of Wisconsin Carbone Cancer Center shall use the moneys paid under s. 71.10 (5f) (i) for breast cancer research projects. These moneys may not be used to supplant funds available for breast cancer research from other sources.

SECTION 27. 255.055 (2) of the statutes is amended to read:

255.055 (2) Annually by January 1, the Medical College of Wisconsin, Inc., and the Board of Regents of the University of Wisconsin System shall each report to the appropriate standing committees of the legislature under s. 13.172 (3) and to the governor on the breast cancer research projects each has conducted under sub. (1) in the previous fiscal year.

SECTION 28. Initial applicability.

(1) This act first applies to taxable years beginning after December 31, 2011.