



State of Wisconsin  
1999 - 2000 LEGISLATURE

LRBa1327/1  
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**ASSEMBLY AMENDMENT 6,  
TO 1999 ASSEMBLY BILL 701**

February 9, 2000 – Offered by Representatives WALKER, GUNDRUM, LADWIG, OWENS,  
AINSWORTH, PETTIS and SUDER.

1 At the locations indicated, amend the bill as follows:

2 **1.** Page 2, line 2: after “laws;” insert “modifying the individual income tax  
3 election campaign fund checkoff;”.

4 **2.** Page 46, line 15: after that line insert:

5 “**SECTION 87e.** 71.10 (3) (a) (title) of the statutes is created to read:

6 71.10 (3) (a) (title) *Voluntary payments.*

7 **SECTION 87f.** 71.10 (3) (a) of the statutes is renumbered 71.10 (3) (a) 1. and  
8 amended to read:

9 71.10 (3) (a) 1. ‘Designation on return.’ ~~Every~~ Any individual filing an income  
10 tax return ~~who has a tax liability or is entitled to a tax refund~~ may designate on the  
11 return an additional payment in the amount of \$1 or a deduction from any refund due  
12 that individual in the amount of \$1 for the Wisconsin election campaign fund for the  
13 use of eligible candidates under s. 11.50. ~~If the individuals filing a married couple~~

1 ~~files a joint return have a tax liability or are entitled to a tax refund~~, each individual  
2 spouse may make a designation of \$1 under this subsection.

3 **SECTION 87g.** 71.10 (3) (a) 2. and 3. of the statutes are created to read:

4 71.10 (3) (a) 2. 'Designation added to tax owed.' If the individual owes any tax,  
5 the individual shall remit in full the tax due and an additional \$1 for the Wisconsin  
6 election campaign fund when the individual files a tax return.

7 3. 'Designation deducted from refund.' Except as provided under par. (c) if the  
8 individual is owed a refund for that year after crediting under ss. 71.75 (9) and 71.80  
9 (3), the department of revenue shall deduct \$1 for the Wisconsin election campaign  
10 fund from the amount of the refund.

11 **SECTION 87h.** 71.10 (3) (b) of the statutes is renumbered 71.10 (3) (f) and  
12 amended to read:

13 71.10 (3) (f) Administration, certification of amounts confidentiality. The  
14 secretary of revenue shall provide a place for those designations on the face of the  
15 individual income tax return and shall provide next to that place a statement that  
16 a designation will ~~not~~ increase tax liability or reduce a refund. Annually on August  
17 15, the secretary of revenue shall certify to the elections board, the department of  
18 administration and the state treasurer under s. 11.50 the total amount of received  
19 from all designations made during the preceding fiscal year. ~~If any individual~~  
20 ~~attempts to place any condition or restriction upon a designation, that individual is~~  
21 ~~deemed not to have made a designation on his or her tax return~~ Amounts designated  
22 for the Wisconsin election campaign fund under this subsection are not subject to  
23 refund to the taxpayer unless the taxpayer submits information to the satisfaction  
24 of the department of revenue within 18 months after the date taxes are due or the  
25 date the return is filed, whichever is later, that the amount designated is clearly in

1 error. Any refund granted by the department of revenue under this subdivision shall  
2 be deducted from the moneys received under this subsection in the fiscal year that  
3 the refund is certified. The names of persons making designations under this  
4 subsection shall be strictly confidential.

5 **SECTION 87i.** 71.10 (3) (bm) of the statutes is created to read:

6 71.10 (3) (bm) *Errors; failure to remit correct amount.* If an individual who  
7 owes a tax fails to remit an amount equal to or in excess of the total of the actual tax  
8 due, after error corrections, and the amount designated on the return for the  
9 Wisconsin election campaign fund, the designation for the Wisconsin election  
10 campaign fund is void.

11 **SECTION 87j.** 71.10 (3) (c) of the statutes is repealed and recreated to read:

12 71.10 (3) (c) *Errors; insufficient refund.* If an individual is owed a refund that  
13 does not equal or exceed \$1, after crediting under ss. 71.75 (9) and 71.80 (3) and after  
14 error corrections, the designation for the Wisconsin election campaign fund is void.

15 **SECTION 87k.** 71.10 (3) (d) of the statutes is created to read:

16 71.10 (3) (d) *Conditions.* If an individual places any conditions on a designation  
17 for the Wisconsin election campaign fund, the designation is void.

18 **SECTION 87L.** 71.10 (3) (e) of the statutes is created to read:

19 71.10 (3) (e) *Void designation.* If a designation for the Wisconsin election  
20 campaign fund is void, the department of revenue shall disregard the designation  
21 and determine amounts due, owed, refunded and received without regard to the void  
22 designation.”.

23 **3.** Page 47, line 3: after that line insert:

