



State of Wisconsin
2001 - 2002 LEGISLATURE

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**ASSEMBLY AMENDMENT 7,
TO 2001 ASSEMBLY BILL 843**

February 26, 2002 – Offered by Representatives GROTHMAN, SUDER and M. LEHMAN.

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

2 **1.** Page 2, line 14: delete that line and substitute “laws, individual income tax
3 checkoff for campaign finance.”.

4 **2.** Page 2, line 15: delete “election campaign fund,”.

5 **3.** Page 72, line 23: delete lines 23 to 25.

6 **4.** Page 73, line 1: delete lines 1 to 13.

7 **5.** Page 73, line 13: after that line insert:

8 “**SECTION 140m.** 71.10 (3) (a) (title) of the statutes is created to read:

9 71.10 (3) (a) (title) *Voluntary payments.*”.

10 **6.** Page 73, line 14: delete that line and substitute:

11 “**SECTION 141f.** 71.10 (3) (a) of the statutes is renumbered 71.10 (3) (a) 1. and

12 amended to read:

1 71.10 (3) (a) 1. 'Designation on return.' ~~Every~~ Any individual filing an income
2 tax return ~~who has a tax liability or is entitled to a tax refund~~ may designate ~~\$1 on~~
3 the return an additional payment in the amount of \$5 or a deduction from any refund
4 due that individual in the amount of \$5 for the Wisconsin election campaign fund for
5 the use of eligible candidates under s. 11.50. ~~If the individuals filing a married couple~~
6 files a joint return ~~have a tax liability or are entitled to a tax refund~~, each individual
7 spouse may make a designation of ~~\$1~~ \$5 under this subsection.”.

8 **7.** Page 73, line 15: delete the material beginning with “71.10 (3) (a)” and
9 ending with “subsection.” on line 19.

10 **8.** Page 74, line 2: after that line insert:

11 “**SECTION 141g.** 71.10 (3) (a) 2. and 3. of the statutes are created to read:

12 71.10 (3) (a) 2. 'Designation added to tax owed.' If the individual owes any tax,
13 the individual shall remit in full the tax due and an additional \$5 for the Wisconsin
14 election campaign fund when the individual files a tax return.

15 3. 'Designation deducted from refund.' Except as provided under par. (c) if the
16 individual is owed a refund for that year after crediting under ss. 71.75 (9) and 71.80
17 (3), the department of revenue shall deduct \$5 for the Wisconsin election campaign
18 fund from the amount of the refund.”.

19 **9.** Page 74, line 3: delete the material beginning with that line and ending with
20 line 6 and substitute:

21 “**SECTION 142g.** 71.10 (3) (b) of the statutes is renumbered 71.10 (3) (f) and
22 amended to read:

23 71.10 (3) (f) Administration, certification of amounts confidentiality. The
24 secretary of revenue shall provide a place for those designations on the face of the

1 individual income tax return and shall provide next to that place a statement that
2 a designation will not increase tax”.

3 **10.** Page 74, line 7: delete that line and substitute “liability or reduce a
4 refund”.

5 **11.** Page 74, line 8: delete “71.07 (6s)”.

6 **12.** Page 74, line 10: delete “of designations made” and substitute “of received
7 from all designations made”.

8 **13.** Page 74, line 11: after “year” insert “~~. If any individual attempts to place~~
9 ~~any condition or restriction upon a designation, that individual is deemed not to have~~
10 ~~made a designation on his or her tax return~~”.

11 **14.** Page 74, line 13: delete the material beginning with “If” and ending with
12 “return.” on line 16 and substitute “Amounts designated for the Wisconsin election
13 campaign fund under this subsection are not subject to refund to the taxpayer unless
14 the taxpayer submits information to the satisfaction of the department of revenue
15 within 18 months after the date taxes are due or the date the return is filed,
16 whichever is later, that the amount designated is clearly in error. Any refund
17 granted by the department of revenue under this subdivision shall be deducted from
18 the moneys received under this subsection in the fiscal year that the refund is
19 certified. The names of persons making designations under this subsection shall be
20 strictly confidential.”.

21 **15.** Page 74, line 16: after that line insert:

22 “**SECTION 142i.** 71.10 (3) (bm) of the statutes is created to read:

23 71.10 (3) (bm) *Errors; failure to remit correct amount.* If an individual who
24 owes a tax fails to remit an amount equal to or in excess of the total of the actual tax

1 due, after error corrections, and the amount designated on the return for the
2 Wisconsin election campaign fund, the designation for the Wisconsin election
3 campaign fund is void.

4 **SECTION 142j.** 71.10 (3) (c) of the statutes is repealed and recreated to read:

5 71.10 (3) (c) *Errors; insufficient refund.* If an individual is owed a refund that
6 does not equal or exceed \$5, after crediting under ss. 71.75 (9) and 71.80 (3) and after
7 error corrections, the designation for the Wisconsin election campaign fund is void.

8 **SECTION 142k.** 71.10 (3) (d) of the statutes is created to read:

9 71.10 (3) (d) *Conditions.* If an individual places any conditions on a designation
10 for the Wisconsin election campaign fund not authorized under par. (a), the
11 designation is void.

12 **SECTION 142L.** 71.10 (3) (e) of the statutes is created to read:

13 71.10 (3) (e) *Void designation.* If a designation for the Wisconsin election
14 campaign fund is void, the department of revenue shall disregard the designation
15 and determine amounts due, owed, refunded and received without regard to the void
16 designation.”.

17 **16.** Page 76, line 6: delete lines 6 to 8.

18 **17.** Page 76, line 8: after that line insert:

19 “(4m) WISCONSIN ELECTION CAMPAIGN FUND DESIGNATIONS. The treatment of
20 section 71.10 (3) (b), (bm), (c), (d), and (e) of the statutes, the renumbering and
21 amendment of section 71.10 (3) (a) of the statutes and the creation of section 71.10
22 (3) (a) (title), 2., and 3. of the statutes first apply to taxable years beginning on
23 January 1 of the year in which this subsection takes effect, except that, if this
24 subsection takes effect after July 31, the treatment of section 71.10 (3) of the statutes

1 first applies to taxable years beginning on January 1 of the year following the year
2 in which this subsection takes effect.”

3 (END)