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State of Misconsin 2001 - 2002 LEGISLATURE

LRBa1162/2 JTK/RJM/MES:cx:pg

SENATE AMENDMENT 12, TO SENATE SUBSTITUTE AMENDMENT 1, TO 2001 SENATE BILL 104

January 29, 2002 - Offered by Senators Kanavas, Roessler, Welch, Darling and Panzer.

1 At the locations indicated, amend the substitute amendment as follows:

- 1. Page 47, line 2: delete the material beginning with "supplement" and ending with "Except" on line 3 and substitute "proportionately reduce the amount of the grant payable to each eligible candidate. Unless the amount of a grant is reduced under this subsection and except".
- **2.** Page 48, line 16: after "(bb)" insert "and sub. (4),".
- 7 **3.** Page 49, line 14: delete "If" and substitute "Except as provided in sub. (4), 8 if".
- 9 **4.** Page 50, line 4: delete "If" and substitute "Except as provided in sub. (4), if".
- 10 5. Page 50, line 12: delete "When" and substitute "Except as provided in sub.11 (4), if".

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- 1 **6.** Page 53, line 10: delete lines 10 to 15.
- 2 **7.** Page 53, line 18: delete "and (ba)".
- **8.** Page 53, line 23: after that line insert:
- 4 "Section 127m. 71.10 (3) (a) (title) of the statutes is created to read:
- 5 71.10 (3) (a) (title) Voluntary payments.".
 - **9.** Page 53, line 24: delete that line and substitute:
- 7 "Section 128f. 71.10 (3) (a) of the statutes is renumbered 71.10 (3) (a) 1. and 8 amended to read:
 - 71.10 (3) (a) 1. 'Designation on return.' Every Any individual filing an income tax return who has a tax liability or is entitled to a tax refund may designate \$1 on the return an additional payment in the amount of \$5 or a deduction from any refund due that individual in the amount of \$5 for the Wisconsin election campaign fund for the use of eligible candidates under s. 11.50. If the individuals filing a married couple files a joint return have a tax liability or are entitled to a tax refund, each individual spouse may make a designation of \$1 \$5 under this subsection."
 - **10.** Page 54, line 1: delete the material beginning with "71.10 (3) (a)" and ending with "subsection." on line 5.
 - **11.** Page 54, line 12: after that line insert:
- 19 **"Section 128g.** 71.10 (3) (a) 2. and 3. of the statutes are created to read:
 - 71.10 (3) (a) 2. 'Designation added to tax owed.' If the individual owes any tax, the individual shall remit in full the tax due and an additional \$5 for the Wisconsin election campaign fund when the individual files a tax return.
 - 3. 'Designation deducted from refund.' Except as provided under par. (c) if the individual is owed a refund for that year after crediting under ss. 71.75 (9) and 71.80

- 1 (3), the department of revenue shall deduct \$5 for the Wisconsin election campaign 2 fund from the amount of the refund.".
- **12.** Page 54, line 13: delete the material beginning with that line and ending with line 16 and substitute:
- 5 "Section 129g. 71.10 (3) (b) of the statutes is renumbered 71.10 (3) (f) and 6 amended to read:
 - 71.10 (3) (f) <u>Administration, certification of amounts confidentiality.</u> The secretary of revenue shall provide a place for those designations on the face of the individual income tax return and shall provide next to that place a statement that a designation will not increase tax".
 - **13.** Page 54, line 17: delete "liability. Annually on August 15" and substitute "liability. Annually on August 15 or reduce a refund.".
 - **14.** Page 54, line 22: delete "of designations made" and substitute "of <u>received</u> from all designations made".
 - **15.** Page 54, line 23: after "year" insert ". If any individual attempts to place any condition or restriction upon a designation, that individual is deemed not to have made a designation on his or her tax return".
 - 16. Page 54, line 25: delete the material beginning with "If" and ending with "return." on page 55, line 2, and substitute "Amounts designated for the Wisconsin election campaign fund under this subsection are not subject to refund to the taxpayer unless the taxpayer submits information to the satisfaction of the department of revenue within 18 months after the date taxes are due or the date the return is filed, whichever is later, that the amount designated is clearly in error. Any refund granted by the department of revenue under this subdivision shall be

1	deducted from the moneys received under this subsection in the fiscal year that the
2	refund is certified. The names of persons making designations under this subsection
3	shall be strictly confidential.".
4	17. Page 55, line 2: after that line insert:
5	"Section 129i. 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 129j. 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 \$5, 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 129k. 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 not authorized under par. (a), the
18	designation is void.
19	Section 129L. 71.10 (3) (e) of the statutes is created to read:
20	71.10 (3) (e) Void designation. If a designation for the Wisconsin election
21	campaign fund is void, the department of revenue shall disregard the designation
22	and determine amounts due, owed, refunded and received without regard to the void
23	designation.".

18. Page 56, line 12: after that line insert:

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"(4m) Wisconsin Election Campaign fund designations. The treatment of section 71.10 (3) (b), (bm), (c), (d) and (e) of the statutes, the renumbering and amendment of section 71.10 (3) (a) of the statutes and the creation of section 71.10 (3) (a) (title), 2. and 3. of the statutes first apply 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, the treatment of section 71.10 (3) of the statutes first applies to taxable years beginning on January 1 of the year following the year in which this subsection takes effect."

9 (END)