State of Misconsin 2005 - 2006 LEGISLATURE

LRBb0623/1 RPN:wlj&kjf:jf

ASSEMBLY AMENDMENT 41, TO ASSEMBLY SUBSTITUTE AMENDMENT 1, TO 2005 ASSEMBLY BILL 100

June 21, 2005 - Offered by Representatives Boyle and Molepske.

At the locations indicated, amend the substitute amendment as follows: 1 $\mathbf{2}$ **1.** Page 148, line 2: decrease the dollar amount for fiscal year 2005–06 by 3 \$38,000,000 for the purpose of reducing funding for preliminary work for the zoo interchange-USH 45 reconstruction project. 4 **2.** Page 191. line 13: after that line insert: 5 6 "(r) Military family relief \mathbf{C} PR-0-". -0-7 **3.** Page 195, line 16: increase the dollar amount for fiscal year 2005–06 by 8 \$500,000 and increase the dollar amount for fiscal year 2006-07 by \$500,000 to

increase funding for the purpose for which the appropriation is made.

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- **4.** Page 196, line 18: increase the dollar amount for fiscal year 2005–06 by \$845,100 and increase the dollar amount for fiscal year 2006–07 by \$845,100 for the purpose for which the appropriation is made.
 - **5.** Page 196, line 23: increase the dollar amount for fiscal year 2005–06 by \$800,000 and increase the dollar amount for fiscal year 2006–07 by \$800,000 for the purpose for which the appropriation is made.
 - **6.** Page 197, line 1: increase the dollar amount for fiscal year 2005–06 by \$200,000 and increase the dollar amount for fiscal year 2006–07 by \$200,000 for the purpose for which the appropriation is made.
 - **7.** Page 197, line 4: increase the dollar amount for fiscal year 2005–06 by \$686,000 and increase the dollar amount for fiscal year 2006–07 by \$686,000 for the purpose for which the appropriation is made.
 - **8.** Page 197, line 7: increase the dollar amount for fiscal year 2005–06 by \$1,359,000 and increase the dollar amount for fiscal year 2006–07 by \$1,359,000 for the purpose for which the appropriation is made.
 - **9.** Page 197, line 16: increase the dollar amount for fiscal year 2005–06 by \$34,900 and increase the dollar amount for fiscal year 2006–07 by \$34,900 for the purpose for which the appropriation is made.
 - **10.** Page 197, line 21: increase the dollar amount for fiscal year 2005–06 by \$5,300,000 and increase the dollar amount for fiscal year 2006–07 by \$5,300,000 for the purpose for which the appropriation is made.

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1	11. Page 199, line 8: increase the dollar amount for fiscal year 2005-06 by
2	\$107,700 and increase the dollar amount for fiscal year 2006-07 by \$107,700 for the
3	purpose for which the appropriation is made.
4	12. Page 303, line 4: after that line insert:
5	"Section 364m. 20.465 (2) (r) of the statutes is created to read:
6	20.465 (2) (r) Military family relief. All moneys received from the military
7	family relief fund for the payment of financial aid to military families under s. 21.22
8	and for all of the administrative costs that the department incurs in making those
9	payments.".
10	13. Page 318, line 8: delete lines 8 to 14 and substitute:
11	"20.566 (1) (hp) Administration of endangered resources; professional football
12	district; breast cancer research; military family relief fund; veterans trust fund
13	voluntary payments. The amounts in the schedule for the payment of all
14	administrative costs, including data processing costs, incurred in administering ss.
15	71.10 (5), (5e), and (5f), (5g), and (5h) and 71.30 (10). All moneys specified for deposit
16	in this appropriation under ss. 71.10 (5) (h) 5., (5e) (h) 4., and (5f) (i), (5g) (i), and (5h)
17	$\underline{\text{(i)}}$ and 71.30 $\underline{\text{(10)}}$ (i) shall be credited to this appropriation.".
18	14. Page 336, line 1: after that line insert:
19	"Section 488b. 21.22 of the statutes is created to read:
20	21.22 Military family financial aid. (1) In this section:

(a) "Immediate family" means the spouse and dependent children of a service

member who are residents of this state.

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1	(b) "Service member" means a member of a reserve unit of the U.S. armed forces
2	or of the national guard who is a resident of this state and who is serving on active
3	duty in the U.S. armed forces.
4	(2) The department of military affairs shall provide financial aid to eligible
5	members of the immediate family of service members. The department of military
6	affairs shall promulgate rules establishing eligibility criteria and the amount of
7	financial aid.".
8	15. Page 349, line 21: after that line insert:
9	"Section 522m. 25.17 (1) (jx) of the statutes is created to read:
10	25.17 (1) (jx) Military family relief fund (s. 25.38);".
11	16. Page 353, line 22: after that line insert:
12	"Section 529g. 25.38 of the statutes is created to read:
13	25.38 Military family relief fund. There is established a separate
14	nonlapsible trust fund designated as the military family relief fund. The fund shall
15	consist of money deposited in the fund under s. 71.10 (5h) (i), together with all
16	donations, gifts, or bequests made to the fund.".
17	17. Page 585, line 21: after that line insert:
18	"Section 1313e. 71.10 (5h) of the statutes is created to read:
19	71.10 (5h) Military family relief fund checkoff. (a) Definitions. In this
20	subsection:
21	1. "Department" means the department of revenue.

2. "Military family relief fund" means the fund under s. 25.38.

(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 the military family relief fund.
- 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 military family relief fund 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 the military family relief fund 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 the military family relief fund:
- 1. The department shall reduce the designation for the military family relief fund 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 military family relief fund.
- 2. The designation for the military family relief fund 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 that does not equal or exceed the amount designated on the return for the military family relief fund, after crediting under ss. 71.75 (9) and 71.80 (3) and (3m) and after error corrections, the department shall reduce the designation for the military family

- relief fund 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 the military family relief fund, the designation is void.
- (f) *Void designation*. If a designation for the military family relief fund 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 department of military affairs, 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 the military family relief fund 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*. From the moneys received from designations for the military family relief fund, 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

the net amount remaining that is certified under par. (h) 3. shall be deposited in the military family relief fund and credited to the appropriation under s. 20.465 (2) (r).

(j) Amounts subject to refund. Amounts designated for the military family relief fund 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.".

18. Page 1007, line 19: after that line insert:

"(4f) EMERGENCY RULE. Using the procedure under section 227.24 of the statutes, the department of military affairs shall promulgate the rules described under section 21.22 (2) of the statutes, as created by this act, for the period before the permanent rules become effective, but not to exceed the period authorized under section 227.24 (1) (c) and (2) of the statutes. Notwithstanding section 227.24 (1) (a), (2) (b), and (3) of the statutes, the department of military affairs is not required to provide evidence that promulgating a rule under this subsection as an emergency rule is necessary for the preservation of the public peace, health, safety, or welfare and is not required to provide a finding of emergency for the rules promulgated under this subsection."

19. Page 1038, line 2: after that line insert:

"(9f) MILITARY FAMILY RELIEF FUND CHECKOFF. The treatment of section 71.10 (5h) of the statutes 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 the treatment of section 71.10 (5h) of the statutes first applies to taxable
- $2 \qquad \ \ \, \text{years beginning on January 1 of the year following the year in which this subsection}$

3 takes effect.".

4 (END)