



**ASSEMBLY AMENDMENT 1,
TO 2005 SENATE BILL 167**

November 4, 2005 – Offered by Representative LEHMAN.

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

2 **1.** Page 1, line 2: after “sclerosis” insert “and pediatric human
3 immunodeficiency virus infection”.

4 **2.** Page 2, line 3: after “sclerosis” insert “and pediatric human
5 immunodeficiency virus infection”.

6 **3.** Page 2, line 5: delete “and (5g)” and substitute “(5g), and (5h)”.

7 **4.** Page 2, line 7: delete “, and (5g) (i)” and substitute “, (5g) (i), and (5h) (i)”.

8 **5.** Page 5, line 22: after that line insert:

9 “**SECTION 2m.** 71.10 (5h) of the statutes is created to read:

10 71.10 **(5h)** PEDIATRIC HUMAN IMMUNODEFICIENCY VIRUS INFECTION PROGRAMS
11 CHECKOFF. (a) *Definitions.* In this subsection:

12 1. “Department” means the department of revenue.

13 2. “Network” means the Wisconsin HIV Primary Care Support Network.

1 (b) *Voluntary payments.* 1. ‘Designation on return.’ Every individual filing an
2 income tax return who has a tax liability or is entitled to a tax refund may designate
3 on the return any amount of additional payment or any amount of a refund due that
4 individual for programs for children with human immunodeficiency virus infection.

5 2. ‘Designation added to tax owed.’ If the individual owes any tax, the
6 individual shall remit in full the tax due and the amount designated on the return
7 for programs for children with human immunodeficiency virus infection when the
8 individual files a tax return.

9 3. ‘Designation deducted from refund.’ Except as provided in par. (d), if the
10 individual is owed a refund for that year after crediting under ss. 71.75 (9) and 71.80
11 (3) and (3m), the department shall deduct the amount designated on the return for
12 programs for children with human immunodeficiency virus infection from the
13 amount of the refund.

14 (c) *Errors; failure to remit correct amount.* If an individual who owes taxes fails
15 to remit an amount equal to or in excess of the total of the actual tax due, after error
16 corrections, and the amount designated on the return for programs for children with
17 human immunodeficiency virus infection:

18 1. The department shall reduce the designation for programs for children with
19 human immunodeficiency virus infection to reflect the amount remitted in excess of
20 the actual tax due, after error corrections, if the individual remitted an amount in
21 excess of the actual tax due, after error corrections, but less than the total of the
22 actual tax due, after error corrections, and the amount originally designated on the
23 return for programs for children with human immunodeficiency virus infection.

1 2. The designation for programs for children with human immunodeficiency
2 virus infection is void if the individual remitted an amount equal to or less than the
3 actual tax due, after error corrections.

4 (d) *Errors; insufficient refund.* If an individual is owed a refund that does not
5 equal or exceed the amount designated on the return for programs for children with
6 human immunodeficiency virus infection, after crediting under ss. 71.75 (9) and
7 71.80 (3) and (3m) and after error corrections, the department shall reduce the
8 designation for programs for children with human immunodeficiency virus infection
9 to reflect the actual amount of the refund that the individual is otherwise owed, after
10 crediting under ss. 71.75 (9) and 71.80 (3) and (3m) and after error corrections.

11 (e) *Conditions.* If an individual places any conditions on a designation for
12 programs for children with human immunodeficiency virus infection, the
13 designation is void.

14 (f) *Void designation.* If a designation for programs for children with human
15 immunodeficiency virus infection is void, the department shall disregard the
16 designation and determine amounts due, owed, refunded, and received without
17 regard to the void designation.

18 (g) *Tax return.* The secretary of revenue shall provide a place for the
19 designations under this subsection on the individual income tax return.

20 (h) *Certification of amounts.* Annually, on or before September 15, the
21 secretary of revenue shall certify to the society, the department of administration,
22 and the state treasurer all of the following:

23 1. The total amount of the administrative costs, including data processing
24 costs, incurred by the department in administering this subsection during the
25 previous fiscal year.

1 2. The total amount received from all designations for programs for children
2 with human immunodeficiency virus infection made by taxpayers during the
3 previous fiscal year.

4 3. The net amount remaining after the administrative costs, including data
5 processing costs, under subd. 1. are subtracted from the total received under subd.
6 2.

7 (i) *Appropriations, disbursement of funds to the society.* From the moneys
8 received from designations for programs for children with human immunodeficiency
9 virus infection, an amount equal to the sum of administrative expenses, including
10 data processing costs, certified under par. (h) 1. shall be deposited in the general fund
11 and credited to the appropriation account under s. 20.566 (1) (hp), and the net
12 amount remaining that is certified under par. (h) 3. shall be forwarded to the
13 network, for disbursement under par. (k).

14 (j) *Amounts subject to refund.* Amounts designated for programs for children
15 with human immunodeficiency virus infection under this subsection are not subject
16 to refund to the taxpayer unless the taxpayer submits information to the satisfaction
17 of the department, within 18 months after the date on which the taxes are due or the
18 date on which the return is filed, whichever is later, that the amount designated is
19 clearly in error. Any refund granted by the department under this paragraph shall
20 be deducted from the moneys received under this subsection in the fiscal year for
21 which the refund is certified.

22 (k) *Disbursements by the society.* The network shall disburse all of the funds
23 that it receives under par. (i) to entities located in Wisconsin that operate programs
24 for children with human immunodeficiency virus infection, and the entities that
25 receive the funds shall pledge to the society that they will use the money they receive

1 solely for programs for children with human immunodeficiency virus infection in
2 Wisconsin.

3 (L) *Report to legislature, governor.* Not later than the first day of the 12th
4 month beginning after the effective date of this paragraph ... [revisor inserts date],
5 and annually thereafter, the network shall prepare a report detailing the entities to
6 which the network distributed funds under par. (k), the amount of money each entity
7 received, and the human immunodeficiency virus infection programs on which the
8 money was spent. The report shall be distributed to the appropriate standing
9 committees of the legislature in the manner provided under s. 13.172 (3) and to the
10 governor.”.

11

(END)