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## State of Misconsin 2015 - 2016 LEGISLATURE

LRBa1705/1 MES:amn

## ASSEMBLY AMENDMENT 1, TO ASSEMBLY SUBSTITUTE AMENDMENT 1, TO ASSEMBLY BILL 419

January 27, 2016 - Offered by Representative Krug.

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

1. Page 2, line 2: after that line insert:

"Section 1m. 71.10 (5s) (e) of the statutes, as affected by 2015 Wisconsin Act 55, is amended to read:

71.10 (5s) (e) For Except for the checkoff under sub. (5fm), for any taxable year that begins after December 31, 2014, individuals may not make a designation for any checkoff which did not generate at least an average of \$50,000 of designations per year over the most recent 3-year period as certified by the secretary of revenue under subs. (5) (h) 3., (5e) (h) 2., (5f) (h) 2., (5fm) (h) 2., (5g) (h) 2., (5i) (h) 2., (5j) (h) 2., (5k) (h) 2., (5km) (h) 2., and (5m) (h) 2. Once Except for the checkoff under sub. (5fm), once a checkoff is affected by this paragraph, no further checkoffs may be designated to that checkoff in any taxable year.

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## SECTION 1s. Nonstatutory provisions.

(1) If the department of revenue has determined as of the effective date of this subsection .... [LRB inserts date], that the income tax checkoff under section 71.10 (5fm) of the statutes has not met the criteria described under section 71.10 (5s) (e) of the statutes and has prohibited designations to that checkoff, the department of revenue shall allow individuals to make designations under section 71.10 (5fm) of the statutes for taxable years beginning after December 31, 2015.".

8 (END)