



State of Wisconsin
2013 - 2014 LEGISLATURE



LRB-0308/P1
MES:jld:jm

DOA:.....Dombrowski, BB0054 - American Red Cross income tax checkoff
modification

FOR 2013-2015 BUDGET -- NOT READY FOR INTRODUCTION

AN ACT ...; **relating to:** the budget.

Analysis by the Legislative Reference Bureau

TAXATION

INCOME TAXATION

Generally under current law, an individual may voluntarily designate on his or her income tax return an additional payment, or any amount of a refund he or she is due, for the Badger Chapter of the American Red Cross for its Wisconsin Disaster Relief Fund (fund). Amounts so designated, minus administrative costs, are transferred to DHS, which in turn pays the net amount of designations to the fund. Under this bill, the net amount of such designations are distributed by DOR directly to the fund.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 20.435 (1) (gd) of the statutes is repealed.

***NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

SECTION 2. 20.855 (4) (gd) of the statutes is created to read:

20.855 (4) (gd) *American Red Cross, Badger Chapter.* As a continuing appropriation, from moneys received as amounts designated under s. 71.10 (5k) (b), the net amount certified under s. 71.10 (5k) (h) 3. for the Badger Chapter of the American Red Cross for its Wisconsin Disaster Relief Fund.

****NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

SECTION 3. 71.10 (5k) (i) of the statutes is amended to read:

71.10 (5k) (i) *Appropriations.* From the moneys received from designations for the Badger Chapter, 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 credited to the appropriation under s. ~~20.435 (1)~~ 20.855 (4) (gd) and the department shall annually pay that certified net amount to the Badger Chapter for its Wisconsin Disaster Relief Fund.

SECTION 4. 256.125 of the statutes is repealed.

SECTION 9337. Initial applicability; Revenue.

(1) INCOME TAX CHECKOFF, AMERICAN RED CROSS, BADGER CHAPTER. The treatment of sections 20.435 (1) (gd) and 71.10 (5k) (i) 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 sections 20.435 (1) (gd) and 71.10 (5k) (i) of the statutes first applies to taxable years

beginning on January 1 of the year following the year in which this subsection takes effect.

(END)