



## WISCONSIN LEGISLATIVE COUNCIL AMENDMENT MEMO

**2011 Senate Bill 321**

**Assembly Amendment 1**

*Memo published: March 15, 2012*

*Contact: Scott Grosz, Senior Staff Attorney (266-1307)*

### **SENATE BILL 321**

Senate Bill 321 revises the administration of the individual income tax check-offs available under Wisconsin law. Wisconsin law permits individual income taxpayers to designate additional amounts or any amount of a refund due, via their individual income tax returns, to be provided to various trust funds, memorials, and state programs and entities. Generally, under Senate Bill 321, the number of designations that appear on the income tax return would be limited to 10 check-offs, regardless of the actual number of designations in existence under Wisconsin law. The bill would also provide for the periodic replacement of the designations with the lowest donation totals by designations that have not been listed on the form during the previous period, if more than 10 check-offs exist under Wisconsin law.

### **ASSEMBLY AMENDMENT 1**

Assembly Amendment 1 clarifies that the check-off for the Special Olympics, created under 2011 Wisconsin Act 76, would be subject to the revised administration of income tax check-offs proposed by Senate Bill 321.

### **LEGISLATIVE HISTORY**

Senate Bill 321 was introduced on December 6, 2011, by Senators Grothman and Holperin. The bill passed the Senate on February 14, 2012, on a vote of Ayes, 24; Noes, 9. On February 21, Representative Strachota introduced Assembly Amendment 1. The Assembly adopted the amendment and concurred in the bill, as amended, on March 13, 2012. On March 14, 2012, the Senate concurred in Assembly Amendment 1.

SG:ksm