



## 2003 ASSEMBLY BILL 351

May 20, 2003 - Introduced by Representatives CULLEN, LADWIG, BOYLE, McCORMICK, A. WILLIAMS, HUBER, SINICKI, WASSERMAN, SHILLING and BALOW, cosponsored by Senators SCHULTZ, CARPENTER, RISSER, WIRCH and HANSEN. Referred to Committee on Public Health.

1     **AN ACT** *to amend* 20.566 (1) (hp); and *to create* 20.435 (5) (hc), 71.10 (5f) and  
2           255.055 of the statutes; **relating to:** creating an individual income tax checkoff  
3           for a breast cancer research program, creating a breast cancer research  
4           program, requiring the exercise of rule-making authority, and making  
5           appropriations.

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### *Analysis by the Legislative Reference Bureau*

Under current law, an individual income tax check-off procedure exists that allows an individual who files a return to designate any amount of additional payment or any amount of a refund due for the endangered resources program. This bill creates a similar income tax checkoff for designations to the breast cancer research program (program), which is created in the bill.

Under the bill, an individual who has an income tax liability, is due a refund, or is required to file a return may designate any amount of additional payment, or any amount of a refund due, to the program on his or her income tax return. If an individual's designation exceeds the amount of his or her refund, he or she must include a check with his or her tax return for the difference between the amount of the designation and the amount of the refund. If an individual who makes a contribution has a tax liability or has no tax liability and is due no refund, he or she must include a check for the amount of the designation with his or her tax return.

The bill requires that an amount equal to the total amount of designations received, less the total cost of administering the income tax check-off procedure, be

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used to provide grants to eligible persons to conduct breast cancer research projects. Eligible persons include physicians, hospitals, clinical laboratories, and institutions of higher education. The bill requires the Department of Health and Family Services (DHFS) to administer the grant program. The secretary of health and family services must appoint a breast cancer research advisory committee and consult with the committee before promulgating rules and awarding a grant or establishing the eligibility criteria and procedures for the grants. The committee must include representatives of the American Cancer Society.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

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

1           **SECTION 1.** 20.435 (5) (hc) of the statutes is created to read:

2           20.435 (5) (hc) *Breast cancer research grants.* As a continuing appropriation,  
3 from moneys received as amounts designated under s. 71.10 (5f) (b), the net amounts  
4 certified under s. 71.10 (5f) (i), for the purpose of awarding grants under s. 255.055.

5           **SECTION 2.** 20.566 (1) (hp) of the statutes is amended to read:

6           20.566 (1) (hp) *Administration of endangered resources; professional football*  
7 *district; breast cancer research voluntary payments.* The amounts in the schedule for  
8 the payment of all administrative costs, including data processing costs, incurred in  
9 administering ss. 71.10 (5) ~~and, (5e), and (5f)~~ and 71.30 (10). All moneys certified  
10 ~~under ss. 71.10 (5) (h) 1. and 71.30 (10) (h) 1. and the moneys specified for deposit~~  
11 ~~in this appropriation under s. ss. 71.10 (5) (h) 5., (5e) (h) 4., and (5f) (i) and 71.30 (10)~~  
12 ~~(i)~~ shall be credited to this appropriation.

13           **SECTION 3.** 71.10 (5f) of the statutes is created to read:

14           71.10 (5f) BREAST CANCER RESEARCH PROGRAM. (a) *Definitions.* In this  
15 subsection:

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1           1. “Breast cancer research program” means the program under s. 255.055 that  
2 provides grants for breast cancer research and the payment of administrative  
3 expenses related to the administration of this subsection.

4           2. “Department” means the department of revenue.

5           (b) *Voluntary payments.* 1. ‘Designation on return.’ Every individual filing an  
6 income tax return who has a tax liability or is entitled to a tax refund may designate  
7 on the return any amount of additional payment or any amount of a refund due that  
8 individual for the breast cancer research program.

9           2. ‘Designation added to tax owed.’ If the individual owes any tax, the  
10 individual shall remit in full the tax due and the amount designated on the return  
11 for the breast cancer research program when the individual files a tax return.

12           3. ‘Designation deducted from refund.’ Except as provided in par. (d), if the  
13 individual is owed a refund for that year after crediting under ss. 71.75 (9) and 71.80  
14 (3), the department of revenue shall deduct the amount designated on the return for  
15 the breast cancer research program from the amount of the refund.

16           (c) *Errors; failure to remit correct amount.* If an individual who owes taxes fails  
17 to remit an amount equal to or in excess of the total of the actual tax due, after error  
18 corrections, and the amount designated on the return for the breast cancer research  
19 program:

20           1. The department shall reduce the designation for the breast cancer research  
21 program to reflect the amount remitted in excess of the actual tax due, after error  
22 corrections, if the individual remitted an amount in excess of the actual tax due, after  
23 error corrections, but less than the total of the actual tax due, after error corrections,  
24 and the amount originally designated on the return for the breast cancer research  
25 program.

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1           2. The designation for the breast cancer research program is void if the  
2 individual remitted an amount equal to or less than the actual tax due, after error  
3 corrections.

4           (d) *Errors; insufficient refund.* If an individual is owed a refund which does not  
5 equal or exceed the amount designated on the return for the breast cancer research  
6 program, after crediting under ss. 71.75 (9) and 71.80 (3) and after error corrections,  
7 the department shall reduce the designation for the breast cancer research program  
8 to reflect the actual amount of the refund that the individual is otherwise owed, after  
9 crediting under ss. 71.75 (9) and 71.80 (3) and after error corrections.

10          (e) *Conditions.* If an individual places any conditions on a designation for the  
11 breast cancer research program, the designation is void.

12          (f) *Void designation.* If a designation for the breast cancer research program  
13 is void, the department shall disregard the designation and determine amounts due,  
14 owed, refunded, and received without regard to the void designation.

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

17          (h) *Certification of amounts.* Annually, on or before September 15, the  
18 secretary of revenue shall certify to the department of health and family services, the  
19 department of administration, and the state treasurer:

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

23           2. The total amount received from all designations for the breast cancer  
24 research program made by taxpayers during the previous fiscal year.

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

4           (i) *Appropriations.* From the moneys received from designations for the breast  
5 cancer research program, an amount equal to the sum of administrative expenses,  
6 including data processing costs, certified under par. (h) 1. shall be deposited in the  
7 general fund and credited to the appropriation account under s. 20.566 (1) (hp), and  
8 the net amount remaining that is certified under par. (h) 3. shall be credited to the  
9 appropriation under s. 20.435 (5) (hc).

10           (j) *Amounts subject to refund.* Amounts designated for the breast cancer  
11 research program under this subsection are not subject to refund to the taxpayer  
12 unless the taxpayer submits information to the satisfaction of the department,  
13 within 18 months after the date on which the taxes are due or the date on which the  
14 return is filed, whichever is later, that the amount designated is clearly in error. Any  
15 refund granted by the department under this paragraph shall be deducted from the  
16 moneys received under this subsection in the fiscal year for which the refund is  
17 certified.

18           **SECTION 4.** 255.055 of the statutes is created to read:

19           **255.055 Breast cancer research grant program.** (1) Subject to sub. (2),  
20 from the appropriation under s. 20.435 (5) (hc), the department shall award grants  
21 to eligible persons, including physicians, hospitals, as defined in s. 50.33 (2), clinical  
22 laboratories, and institutions of higher education, as defined in s. 108.02 (18), to  
23 conduct breast cancer research projects. Breast cancer research projects shall  
24 include projects to develop and advance the understanding of the techniques and

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1 modalities that are effective in the early detection, prevention, cure, screening, and  
2 treatment of breast cancer and may include projects that involve clinical trials.

3 (2) The secretary shall, under s. 15.04 (1) (c), appoint a breast cancer  
4 research advisory committee and shall consult with the advisory committee before  
5 awarding any grant under sub. (1). The advisory committee shall include  
6 representatives of the American Cancer Society. Members of the advisory committee  
7 may not receive compensation for serving on the committee but shall be reimbursed  
8 for expenses actually and necessarily incurred in the performance of their duties.

9 (3) After consulting with the breast cancer advisory committee under sub. (2),  
10 the department shall promulgate rules specifying the eligibility criteria and  
11 procedures for awarding grants under sub. (1).

**SECTION 5. Nonstatutory provisions.**

12 (1) The department of health and family services shall submit in proposed form  
13 the rules required under section 255.055 (3) of the statutes, as created by this act,  
14 to the legislative council staff under section 227.15 (1) of the statutes no later than  
15 the first day of the 4th month beginning after the effective date of this subsection.  
16

**SECTION 6. Initial applicability.**

17 (1) The treatment of section 71.10 (5f) of the statutes first applies to taxable  
18 years beginning on January 1 of the year in which this subsection takes effect, except  
19 that if this subsection takes effect after July 31 the treatment of section 71.10 (5f)  
20 of the statutes first applies to taxable years beginning on January 1 of the year  
21 following the year in which this subsection takes effect.  
22

23 **SECTION 7. Effective dates.** This act takes effect on the day after publication,  
24 except as follows:

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1           (1) The treatment of section 255.055 (1) of the statutes takes effect on the first  
2           day of the 3rd month beginning after the date on which the secretary of revenue first  
3           credits the appropriation account under section 20.435 (5) (hc) of the statutes, as  
4           created by this act, as specified under section 71.10 (5f) (i) of the statutes, as created  
5           by this act.

6

**(END)**