



## 1995 ASSEMBLY BILL 767

January 2, 1996 - Introduced by Representatives ROBSON, BOCK, NOTESTEIN, LORGE, HUBER and RYBA, cosponsored by Senators CLAUSING, C. POTTER, BURKE and BRESKE. Referred to Committee on Ways and Means.

1     **AN ACT to amend** 71.10 (5) (b) 1., 71.10 (5) (d), 71.10 (5) (g), 71.10 (5) (h) 3. and  
2             6. and 71.53 (1) (a); and **to create** 71.10 (5) (b) 2m., 71.10 (5) (b) 3m. and 71.10  
3             (5) (cm) of the statutes; **relating to:** an endangered resources income tax  
4             check-off.

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### *Analysis by the Legislative Reference Bureau*

Under current law, an individual may designate on his or her income tax return any amount of additional payment or any amount of a refund due that individual that he or she would like to contribute to the endangered resources program. The functions of this program include purchasing or improving land or habitats for any native Wisconsin endangered or threatened species or nongame species and providing wildlife management services. Also under current law, some individuals may not be required to file an individual income tax return, but may be eligible for the homestead tax credit. Such individuals may file a homestead credit claim, and claim the credit without filing an individual income tax return.

Under this bill an individual who is not required to file an individual income tax return may designate on his or her homestead credit claim any amount of additional payment or any amount of a credit due that individual that he or she would like to contribute to the endangered resources program.

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:*

5             **SECTION 1.** 71.10 (5) (b) 1. of the statutes is amended to read:

1           71.10 (5) (b) 1. (title) 'Designation on return or homestead credit claim.' Any  
2 individual filing an income tax return, or any individual who is not required to file  
3 an income tax return and does not file such a return, but who is eligible for and files  
4 a claim for a homestead tax credit under s. 71.53, may designate on the return or on  
5 the homestead credit claim any amount of additional payment or any amount of a  
6 refund or a credit due that individual for the endangered resources program.

7           **SECTION 2.** 71.10 (5) (b) 2m. of the statutes is created to read:

8           71.10 (5) (b) 2m. 'Designation added to credit due.' If the individual designates  
9 an amount that exceeds the amount of the homestead credit that he or she is due, the  
10 individual shall remit in full the amount designated on the claim for the endangered  
11 resources program that exceeds the amount of the credit that he or she is due when  
12 the individual files a homestead credit claim.

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

14           71.10 (5) (b) 3m. 'Designation deducted from credit.' Except as provided under  
15 par. (d) if the individual is owed a homestead credit under s. 71.53 (1) for that year,  
16 the department of revenue shall deduct the amount designated on the claim for the  
17 endangered resources program from the amount certified to the department of  
18 administration for payment to the claimant under s. 71.53 (1).

19           **SECTION 4.** 71.10 (5) (cm) of the statutes is created to read:

20           71.10 (5) (cm) *Errors; failure to remit correct amount with homestead credit*  
21 *claim.* If an individual who designates an amount under par. (b) 2m. fails to remit  
22 an amount equal to or in excess of the difference between the total amount of the  
23 designation for the endangered resources program and the amount of the homestead  
24 credit that he or she is due, after error corrections, the department shall reduce the

1 designation for the endangered resources program to reflect the amount remitted  
2 that exceeds the actual amount of the homestead credit that the individual is due.

3 **SECTION 5.** 71.10 (5) (d) of the statutes is amended to read:

4 71.10 (5) (d) (title) *Errors; insufficient refund or homestead credit.* If an  
5 individual who is owed a refund or a homestead credit under s. 71.53 (1) which does  
6 not equal or exceed the amount designated on the return or on the homestead credit  
7 claim for the endangered resources program, after crediting under ss. 71.75 (9) and  
8 71.80 (3) and after error corrections, the department shall reduce the designation for  
9 the endangered resources program to reflect the actual amount of the refund or the  
10 homestead credit that the individual is otherwise owed, after crediting under ss.  
11 71.75 (9) and 71.80 (3) and after error corrections.

12 **SECTION 6.** 71.10 (5) (g) of the statutes is amended to read:

13 71.10 (5) (g) (title) *Tax return; homestead credit claim form.* The secretary of  
14 revenue shall provide a place for the designations under this subsection on the  
15 individual income tax return and on the homestead tax credit claim form, and the  
16 secretary shall highlight ~~that place~~ those places on the return and on the claim form  
17 by a symbol chosen by the department of revenue that relates to endangered  
18 resources.

19 **SECTION 7.** 71.10 (5) (h) 3. and 6. of the statutes are amended to read:

20 71.10 (5) (h) 3. The total amount received from all designations for the  
21 endangered resources program made by taxpayers and homestead credit claimants  
22 during the previous fiscal year.

23 6. Amounts designated for the endangered resources program under this  
24 subsection are not subject to refund to the taxpayer or to homestead credit claimants  
25 unless the taxpayer or the claimant submits information to the satisfaction of the

1 department within 18 months after the date taxes are due or the date the return or  
2 homestead credit claim is filed, whichever is later, that the amount designated is  
3 clearly in error. Any refund granted by the department of revenue under this  
4 subdivision shall be deducted from the moneys received under this subsection in the  
5 fiscal year that the refund is certified.

6 **SECTION 8.** 71.53 (1) (a) of the statutes is amended to read:

7 71.53 (1) (a) Subject to the limitations provided in this subchapter and s. 71.80  
8 (3) and (3m), a claimant may claim as a credit against Wisconsin income taxes  
9 otherwise due, Wisconsin property taxes accrued, or rent constituting property taxes  
10 accrued, or both. If the allowable amount of claim exceeds the income taxes  
11 otherwise due on the claimant's income or if there are no Wisconsin income taxes due  
12 on the claimant's income, the amount of the claim not used as an offset against  
13 income taxes shall be certified, subject to s. 71.10 (5) (b) 2m. and 3m. and (cm), to the  
14 department of administration for payment to the claimant by check, share draft or  
15 other draft drawn on the general fund.

16 **SECTION 9. Initial applicability.**

17 (1) This act first applies to claims filed for taxable years beginning on January  
18 1 of the year in which this subsection takes effect.

19 (END)