



2015 ASSEMBLY BILL 419

October 19, 2015 - Introduced by Representatives KRUG, QUINN, R. BROOKS, A. OTT and HORLACHER, cosponsored by Senators PETROWSKI, LASSA and HANSEN. Referred to Committee on Ways and Means.

1 **AN ACT to repeal** 71.10 (5fm) (k); and **to amend** 71.10 (5s) (a), 71.10 (5s) (b),
2 71.10 (5s) (d) 1., 71.10 (5s) (d) 4. and 71.10 (5s) (d) 5. of the statutes; **relating**
3 **to:** removing the sunset provision that applies to the fire fighters memorial
4 individual income tax checkoff.

Analysis by the Legislative Reference Bureau

This bill removes the sunset date for designating contributions under the individual income tax checkoff to the fire fighters memorial. Under current law, the ability to make such a designation would expire when the total amount of designations exceeds \$400,000. This bill removes the sunset and makes the checkoff permanent.

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

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

5 **SECTION 1.** 71.10 (5fm) (k) of the statutes is repealed.

6 **SECTION 2.** 71.10 (5s) (a) of the statutes is amended to read:

ASSEMBLY BILL 419**SECTION 2**

1 71.10 (5s) (a) For taxable years beginning after December 31, 2011, individuals
2 may not have the option of making a designation to more than 10 individual income
3 checkoffs and the department may not place more than 10 checkoffs on the income
4 tax form. If a checkoff is created for taxable years beginning after December 31, 2011,
5 and before January 1, 2015, the department may not place it on the form, and no
6 designations may be made to the checkoff, for a taxable year that begins before
7 January 1, 2015, except that this limitation does not apply to a checkoff created in
8 a bill that is introduced in both houses of the legislature before June 1, 2011. ~~The~~
9 ~~limitations in this paragraph do not apply to the checkoff under sub. (5fm).~~

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

11 71.10 (5s) (b) For taxable years beginning after December 31, 2011, there may
12 be no individual income tax checkoffs of a temporary nature ~~other than the checkoff~~
13 ~~under sub. (5fm).~~

14 **SECTION 4.** 71.10 (5s) (d) 1. of the statutes is amended to read:

15 71.10 (5s) (d) 1. If more than 11 checkoffs exist under this section after August
16 14, 2014, and every 2 years thereafter, ~~not including the checkoff under sub. (5fm),~~
17 only the 8 highest ranking checkoffs for which designations were made in the
18 previous 2-year period may appear on the income tax form for the next 2 taxable
19 years.

20 **SECTION 5.** 71.10 (5s) (d) 4. of the statutes is amended to read:

21 71.10 (5s) (d) 4. If 10 checkoffs exist under this section after August 14, 2014,
22 ~~not including the checkoff under sub. (5fm),~~ those 10 checkoffs may appear on the
23 income tax form for the next 2 taxable years.

24 **SECTION 6.** 71.10 (5s) (d) 5. of the statutes is amended to read:

