



2011 ASSEMBLY BILL 75

April 7, 2011 - Introduced by Representatives NYGREN, MARKLEIN, KOOYENGA, KRUG, LEMAHIEU, PETRYK, RIVARD, SEVERSON, SPANBAUER, THIESFELDT, TRANEL, ZIEGELBAUER, BERCEAU, BEWLEY, E. COGGS, JORGENSEN and MOLEPSKE JR, cosponsored by Senators GALLOWAY, DARLING, KEDZIE, OLSEN, SCHULTZ, HANSEN, LASSA and RISSER. Referred to Committee on Ways and Means.

1 **AN ACT** *to amend* 20.566 (1) (hp); and *to create* 20.255 (3) (ge) and 71.10 (5k)
2 of the statutes; **relating to:** creating an individual income tax checkoff for the
3 Special Olympics Wisconsin, Inc., and making an appropriation.

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. Similar checkoffs exist to provide payments to several other programs, including a veterans trust fund, prostate cancer research, multiple sclerosis programs, a fire fighters memorial, Second Harvest food banks, and a breast cancer research program, and to provide a donation to a professional football stadium district. This bill creates a similar income tax checkoff for designations to the Special Olympics Wisconsin, Inc.

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 Special Olympics Wisconsin, Inc., 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.

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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 appropriated to Special Olympics Wisconsin, Inc.

For further information see the *state* 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:

1 **SECTION 1.** 20.255 (3) (ge) of the statutes is created to read:

2 20.255 (3) (ge) *Special Olympics Wisconsin.* As a continuing appropriation,
3 from moneys received as amounts designated under s. 71.10 (5k) (b), the net amount
4 certified under s. 71.10 (5k) (h) 3. for Special Olympics Wisconsin, Inc.

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

6 20.566 (1) (hp) *Administration of income tax checkoff voluntary payments.* The
7 amounts in the schedule for the payment of all administrative costs, including data
8 processing costs, incurred in administering ss. 71.10 (5), (5e), (5f), (5fm), (5g), (5h),
9 (5i), (5j), (5k), and (5m), and 71.30 (10). All moneys specified for deposit in this
10 appropriation under ss. 71.10 (5) (h) 5., (5e) (h) 4., (5f) (i), (5fm) (i), (5g) (i), (5h) (i),
11 (5i) (i), (5j) (i), (5k) (i), and (5m) (i), and 71.30 (10) (i) and (11) (i) shall be credited to
12 this appropriation.

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

14 71.10 (5k) SPECIAL OLYMPICS WISCONSIN CHECKOFF. (a) *Definitions.* In this
15 subsection:

16 1. "Department" means the department of revenue.

17 2. "Special Olympics" means the Special Olympics Wisconsin, Inc.

18 (b) *Voluntary payments.* 1. 'Designation on return.' Every individual filing an
19 income tax return who has a tax liability or is entitled to a tax refund may designate

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1 on the return any amount of additional payment or any amount of a refund due that
2 individual for the Special Olympics.

3 2. 'Designation added to tax owed.' If the individual owes any tax, the
4 individual shall remit in full the tax due and the amount designated on the return
5 for the Special Olympics when the individual files a tax return.

6 3. 'Designation deducted from refund.' Except as provided in par. (d), if the
7 individual is owed a refund for that year after crediting under ss. 71.75 (9) and 71.80
8 (3) and (3m), the department shall deduct the amount designated on the return for
9 the Special Olympics from the amount of the refund.

10 (c) *Errors; failure to remit correct amount.* If an individual who owes taxes fails
11 to remit an amount equal to or in excess of the total of the actual tax due, after error
12 corrections, and the amount designated on the return for the Special Olympics:

13 1. The department shall reduce the designation for the Special Olympics to
14 reflect the amount remitted in excess of the actual tax due, after error corrections,
15 if the individual remitted an amount in excess of the actual tax due, after error
16 corrections, but less than the total of the actual tax due, after error corrections, and
17 the amount originally designated on the return for the Special Olympics.

18 2. The designation for the Special Olympics is void if the individual remitted
19 an amount equal to or less than the actual tax due, after error corrections.

20 (d) *Errors; insufficient refund.* If an individual is owed a refund that does not
21 equal or exceed the amount designated on the return for the Special Olympics, after
22 crediting under ss. 71.75 (9) and 71.80 (3) and (3m) and after error corrections, the
23 department shall reduce the designation for the Special Olympics to reflect the
24 actual amount of the refund that the individual is otherwise owed, after crediting
25 under ss. 71.75 (9) and 71.80 (3) and (3m) and after error corrections.

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1 (e) *Conditions.* If an individual places any conditions on a designation for the
2 Special Olympics, the designation is void.

3 (f) *Void designation.* If a designation for the Special Olympics is void, the
4 department shall disregard the designation and determine amounts due, owed,
5 refunded, and received without regard to the void designation.

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

8 (h) *Certification of amounts.* Annually, on or before September 15, the
9 secretary of revenue shall certify to the department of administration and the state
10 treasurer all of the following:

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

14 2. The total amount received from all designations for the Special Olympics
15 made by taxpayers during the previous fiscal year.

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

18 2.

19 (i) *Appropriations.* From the moneys received from designations for the Special
20 Olympics, an amount equal to the sum of administrative expenses, including data
21 processing costs, certified under par. (h) 1. shall be deposited in the general fund and
22 credited to the appropriation account under s. 20.566 (1) (hp), and the net amount
23 remaining that is certified under par. (h) 3. shall be credited to the appropriation
24 under s. 20.255 (3) (ge).

