



WISCONSIN LEGISLATIVE COUNCIL AMENDMENT MEMO

2001 Senate Bill 150

**Senate Substitute
Amendment 1**

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Current Law

Under current law, an individual who files an income tax return and who either owes taxes or is entitled to a refund may designate \$1 to the State Election Campaign Fund. Individuals who file a joint return may designate \$1 each to the State Election Campaign Fund.

Provisions of Original Legislation

Senate Bill 150, as introduced, would have allowed an individual who filed an income tax return and who either owed taxes or is entitled to a refund to indicate on the return that the individual *did not* wish \$5 to be transferred from the State General Fund to the State Election Campaign Fund. The same provision would have been available to persons filing a joint return. Under this “negative option” approach, for each return filed that contained no negative indication, an amount equal to \$5 per individual would have been transferred from the State General Fund to the State Election Campaign Fund.

Provisions of Substitute Amendment

Senate Substitute Amendment 1 makes the following changes in the original legislation:

1. *Deletes* the “negative option” provisions that would have allowed the transfer of \$5 from any return where no indication was made to the contrary.
2. *Expands* the current amount that an individual or individuals filing a joint return may designate for the State Election Campaign from \$1, to allow a designation also of **\$2, \$3, \$4, or \$5** for the Wisconsin Election Campaign Fund.

3. The substitute amendment retains the initial applicability of the original legislation. The act would first apply to taxable years beginning on January 1 of the year in which the law takes effect, except that if the law takes effect after July 31, the act first applies to taxable years beginning on January 1 of the year following the year in which the legislation takes effect.

Legislative History and Committee Vote

Senate Bill 150 was introduced on April 18, 2001 by Senator Risser and others; cosponsored by Representative Musser and others. The bill was referred to the Senate Committee on Universities, Housing and Government Operations and a public hearing was held before that committee on October 3, 2001. At an Executive Session on December 12, 2001, the committee introduced, adopted and recommended for passage, Senate Substitute Amendment 1 on a vote of Ayes, 6; Noes, 0.

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