



2001 SENATE BILL 447

February 20, 2002 - Introduced by Senators PLACHE, BURKE, DARLING, ERPENBACH, HANSEN and MOORE, cosponsored by Representatives CULLEN, BERCEAU, BOCK, BOYLE, CARPENTER, KRAWCZYK, LADWIG, J. LEHMAN, McCORMICK, MORRIS-TATUM, MUSSER, POCAN, RICHARDS, RILEY, SHILLING, TURNER, URBAN, WASSERMAN, YOUNG, ZIEGELBAUER and ALBERS. Referred to Committee on Health, Utilities, Veterans and Military Affairs.

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

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 must be located in Wisconsin, and 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. DHFS must appoint a breast cancer research advisory committee and consult with the committee before awarding a grant or establishing the eligibility criteria and procedures for the grants. The committee must include a breast cancer patient advocate and representatives of the Wisconsin Chapter 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.

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) (h) 4., for the purpose of awarding grants under s. 255.055
5 and for the payment of all of the department's administrative costs, including
6 start-up costs not to exceed \$56,800.

7 **SECTION 2.** 20.566 (1) (am) of the statutes is created to read:

8 20.566 (1) (am) *Breast cancer research program start-up costs.* A sum
9 sufficient, not exceeding \$26,500, for the purpose of providing start-up costs for
10 administering the breast cancer research program under s. 71.10 (5f). No money may
11 be expended from this appropriation after June 30, 2003.

12 **SECTION 3.** 20.566 (1) (hp) of the statutes is amended to read:

13 20.566 (1) (hp) *Administration of endangered resources; professional football*
14 *district; breast cancer research voluntary payments.* The amounts in the schedule for
15 the payment of all administrative costs, including data processing costs, incurred in
16 administering ss. 71.10 (5) ~~and~~, (5e), and (5f) and 71.30 (10). All moneys certified

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1 under ~~ss. 71.10 (5) (h) 1. and 71.30 (10) (h) 1.~~ and the moneys specified for deposit
2 in this appropriation under ~~s. ss. 71.10 (5) (h) 5., (5e) (h) 4., and (5f) (h) 4. and 71.30~~
3 (10) (i) shall be credited to this appropriation.

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

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

7 1. "Breast cancer research program" means the program under s. 255.055 that
8 provides grants for breast cancer research and the payment of administrative
9 expenses related to the administration of this subsection.

10 2. "Department" means the department of revenue.

11 (b) *Voluntary payments.* 1. 'Designation on return.' Every individual filing an
12 income tax return who has a tax liability or is entitled to a tax refund may designate
13 on the return any amount of additional payment or any amount of a refund due that
14 individual for the breast cancer research program.

15 2. 'Designation added to tax owed.' If the individual owes any tax, the
16 individual shall remit in full the tax due and the amount designated on the return
17 for the breast cancer research program when the individual files a tax return.

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

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

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1 1. The department shall reduce the designation for the breast cancer research
2 program to reflect the amount remitted in excess of the actual tax due, after error
3 corrections, if the individual remitted an amount in excess of the actual tax due, after
4 error corrections, but less than the total of the actual tax due, after error corrections,
5 and the amount originally designated on the return for the breast cancer research
6 program.

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

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

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

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

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

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

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

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

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

11 2.

12 4. From the moneys received from designations for the breast cancer research
13 program, an amount equal to the sum of administrative expenses, including data
14 processing costs, certified under subd. 1. shall be deposited in the general fund and
15 credited to the appropriation account under s. 20.566 (1) (hp), and the net amount
16 remaining that is certified under subd. 3. shall be credited to the appropriation under
17 s. 20.435 (5) (hc).

18 5. Amounts designated for the breast cancer research program under this
19 subsection are not subject to refund to the taxpayer unless the taxpayer submits
20 information to the satisfaction of the department, within 18 months after the date
21 on which the taxes are due or the date on which the return is filed, whichever is later,
22 that the amount designated is clearly in error. Any refund granted by the
23 department under this subdivision shall be deducted from the moneys received
24 under this subsection in the fiscal year for which the refund is certified.

25 **SECTION 5.** 255.055 of the statutes is created to read:

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1 **255.055 Breast cancer research grant program.** (1) Subject to sub. (2),
2 from the appropriation under s. 20.435 (5) (hc), the department shall award grants
3 to eligible persons that are located in Wisconsin, including physicians, hospitals, as
4 defined in s. 50.33 (2), clinical laboratories, and institutions of higher education, as
5 defined in s. 108.02 (18), to conduct breast cancer research projects. Breast cancer
6 research projects shall include projects to develop and advance the understanding
7 of the techniques and modalities that are effective in the early detection, prevention,
8 cure, screening, and treatment of breast cancer and may include projects that involve
9 clinical trials.

10 (2) The department shall appoint a breast cancer research advisory committee
11 under s. 15.04 (1) (c) and shall consult with the advisory committee before awarding
12 any grant under sub. (1). The advisory committee shall include a breast cancer
13 patient advocate and representatives of the Wisconsin Chapter of the American
14 Cancer Society. Members of the advisory committee may not receive compensation
15 for serving on the committee but shall be reimbursed for expenses actually and
16 necessarily incurred in the performance of their duties.

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

SECTION 6. Initial applicability.

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