



State of Wisconsin  
2015 - 2016 LEGISLATURE

LRB-2887/1  
MES:amn

## 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.

\*\*\*AUTHORS SUBJECT TO CHANGE\*\*\*

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.

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### *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.

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5           **SECTION 1.** 71.10 (5fm) (k) of the statutes is repealed.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

