



State of Wisconsin
2015 - 2016 LEGISLATURE

LRBs0192/1
MES:emw

**ASSEMBLY SUBSTITUTE AMENDMENT 1,
TO ASSEMBLY BILL 419**

December 2, 2015 – Offered by Representative KRUG.

1 **AN ACT to amend** 71.10 (5fm) (k) of the statutes; **relating to:** modifying the
2 sunset provision that applies to the fire fighters memorial individual income
3 tax checkoff.

Analysis by the Legislative Reference Bureau

This substitute amendment modifies the sunset date for designating contributions under the individual income tax checkoff to the fire fighters memorial so it may be claimed for taxable years that begin before January 1, 2021. Under current law, the ability to make such a designation would expire when the total amount of designations exceeds \$400,000. This substitute amendment removes the specific dollar amount and allows individuals to make the designation for taxable years that begin before January 1, 2021.

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

4 **SECTION 1.** 71.10 (5fm) (k) of the statutes is amended to read:
5 71.10 (**5fm**) (k) *Sunset.* No individual may make a designation described under
6 par. (b) 1. that relates to any taxable year beginning on or after January 1 of the year

1 ~~in which the secretary of revenue certifies under par. (h) 4. that the total net amount~~
2 ~~exceeds \$400,000, 2021.~~

3 **SECTION 2. Initial applicability.**

4 (1) This act first applies to taxable years beginning on January 1 of the year
5 in which this subsection takes effect, except that if this subsection takes effect after
6 July 31, this act first applies to taxable years beginning on January 1 of the year
7 following the year in which this subsection takes effect.

8 (END)