

GENERAL FUND TAXES -- INCOME AND FRANCHISE TAXES

Individual Income Tax Check-Off for Donations to the Red Cross

Motion:

Move to create a tax check-off on the individual income tax form for donations to the American Red Cross Wisconsin Disaster Relief Fund. Permit every individual who has a tax liability or is entitled to a tax refund to designate on the return any amount of additional payment or any amount of a refund due that taxpayer as a donation to the American Red Cross Wisconsin Disaster Relief Fund. Require the Department of Revenue (DOR) to administer the check-off in the same manner as the administration of tax check-offs provided under current law. Create a continuing, program revenue appropriation to distribute amounts designated through the check-off and credit monies designated through the check-off, net of any DOR administrative expenses, to the appropriation. Require the net amount in the appropriation to be distributed to the Badger Chapter of the American Red Cross for use through that organization's Wisconsin Disaster Relief Fund. Extend the check-off beginning in tax year 2011, except that if the biennial budget bill is enacted after July 31, extend the check-off beginning in the following tax year.

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Note:

The motion creates an income tax check-off for donations to the American Red Cross Wisconsin Disaster Relief Fund. Wisconsin provides individual income tax check-off procedures on the income tax forms through which taxpayers may make donations for a variety of specified purposes. From 1983 through 2000, there was a single option for making charitable donations along with filing the individual income tax, in the form of a check-off for endangered resources. Starting in 2001, a check-off was added for donations for operation and maintenance of Lambeau Field in Green Bay. Since then, seven additional check-offs have been added: breast cancer research donations, which took effect with tax year 2004; Veterans Trust Fund donations, effective starting with tax year 2005; three check-offs that first applied for tax year 2006, including check-offs for donations to multiple sclerosis programs, the Fire Fighters Memorial, and for prostate cancer research, and two check-offs that first applied for tax year 2009, including check-offs for donations to Second Harvest Food Banks and the Military Family Relief Fund.