

2001 DRAFTING REQUEST

Bill

Received: 10/10/2001

Received By: **shoveme**

Wanted: **As time permits**

Identical to LRB:

For: **Rodney Moen (608) 266-8546**

By/Representing: **Terry**

This file may be shown to any legislator: **NO**

Drafter: **shoveme**

May Contact:

Addl. Drafters:

Subject: **Tax - individual income**

Extra Copies:

Submit via email: **NO**

Pre Topic:

No specific pre topic given

Topic:

Interest abatement for late income tax return filers who are Operation Enduring Freedom participants

Instructions:

Companion to LRB -3989/1, AB 560

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	shoveme 10/10/2001	wjackson 10/10/2001		_____			State
/1			kfollet 10/10/2001	_____	lrb_docadmin 10/10/2001	lrb_docadmin 10/10/2001	

FE Sent For:

<END>

"/1" 10/11/01
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1?	shoveme	1 wlj 10/10	lsj 10/10	self 10/10		jacket for senate	
1	MES	10/10/01					

FE Sent For:

<END>

2001 BILL

RMNA

Wanted today

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1 AN ACT to create 71.03 (7) (c) of the statutes; relating to: abating interest
2 otherwise due on income tax returns filed under an extension by members of
3 the armed forces who are participating in that operation.

Analysis by the Legislative Reference Bureau

Under current law, any extension of time granted by law or by the internal revenue service for a taxpayer to file his or her federal return extends the time for filing under state law, although the taxes that are due are subject to interest at a rate of 12% per year during the period of the extension. Under this bill, that 12% interest rate does not apply to persons who served in support of Operation Enduring Freedom, or a successor operation, in the United States or, for persons who qualify for a federal extension, to persons who served outside of the United States because of their participation in Operation Enduring Freedom or a successor operation in the Enduring Freedom theater of operations.

For further information see the *state* 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:

4 SECTION 1. 71.03 (7) (c) of the statutes is created to read:

BILL

1 71.03 (7) (c) For taxable years beginning after December 31, 2000, and before
2 January 1, 2003, for persons who served in support of Operation Enduring Freedom
3 or an operation that is a successor to Operation Enduring Freedom in the United
4 States, or for persons who qualify for a federal extension of time to file under 26 USC
5 7508, who served outside the United States because of their participation in
6 Operation Enduring Freedom or an operation that is a successor to Operation
7 Enduring Freedom in the Enduring Freedom theater of operations.

8

(END)

Emery, Lynn

From: Shovers, Marc
Sent: Thursday, October 11, 2001 4:22 PM
To: Emery, Lynn
Subject: FW: Fiscal estimates for lrb's 4015 and 4016

Here it is

-----Original Message-----

From: Tuschen, Terry
Sent: Thursday, October 11, 2001 4:19 PM
To: Shovers, Marc
Subject: Fiscal estimates for lrb's 4015 and 4016

Hi Marc, Rod want's to have a hearing on these bills next week so we need the fiscal estimate process to be started. Do I contact you about this directly or is there another individual over there that handles this stuff?

Thanks, Terry

Terry E. Tuschen Jr.
Office of State Senator Rod Moen
122 South, State Capitol
(608) 266-8546
(608) 267-2871 (fax)