State of Misconsin



1995 Senate Bill 632

Date of enactment: April 19, 1996 Date of publication*: May 3, 1996

1995 WISCONSIN ACT 255

(Vetoed in Part)

Vetoed In Part

AN ACT to repeal 45.76 (1) (c) 1. a. to d.; to renumber 45.35 (5) (a) to (h); to renumber and amend 45.35 (5) (intro.), 45.35 (5m), 45.358 (1), 45.71 (16) (a) 1. to 10., 45.76 (1) (c) 1. (intro.), 71.03 (7) and 71.85 (3); to consolidate, renumber and amend 45.71 (16) (intro.) and (a) (intro.); to amend 20.485 (4) (g), 25.36 (1), 45.01, 45.16, 45.25 (2) (b), 45.25 (2) (d), 45.25 (3) (a), 45.34 (title), 45.35 (5) (title), 45.358 (2), 45.358 (3), 45.37 (1a), 45.37 (3) (b), 45.37 (15) (a) and (b), 45.42 (1), 45.42 (2), 45.43 (1) (a), 45.43 (6) (b), 45.71 (16) (b) and (c), 45.73 (2), 45.74 (1) (intro.), 45.745 (1), 45.79 (5) (a) 9., 230.03 (14) (b), 230.03 (14) (c), 341.08 (7), 341.14 (6) (a) and 343.20 (4); and to create 20.485 (2) (yg), 20.485 (4) (a), 45.015, 45.34 (5), 45.35 (5) (a) 1. (intro.) and 2. (intro.), 45.35 (5m) (b), 45.358 (1) (a), 45.358 (3) (e), (f) and (g), 45.43 (8), 45.71 (16) (a) 1m. (intro.) and 2m. (intro.), 71.03 (7) (b), 71.05 (6) (b) 22., 71.05 (6) (b) 23. and 71.85 (3) (b) of the statutes; relating to: eligibility for veterans programs; defining service in the Balkan area; exemption of veterans cemeteries from certain requirements; acquisition of home loan revenue bonds; delaying the expiration dates of operator's licenses and motor vehicle registration of certain active-duty U.S. armed forces personnel; extending eligibility and employer contributions toward premium payments for health insurance coverage under the state health insurance plan for certain state and authority employes who are serving in the Balkan area; creating an individual income tax exemption for pay received from the federal government by certain members of the armed forces participating in Operation Balkan Endeavor; abating the interest and penalties otherwise due on certain tax returns for certain members of the military; exempting certain members of the armed forces participating in Operation Balkan Endeavor or a successor operation from interest otherwise due for filing income tax returns after April 15, 1996; providing an exemption from emergency rule procedures; and making appropriations.

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

SECTION 1g. 20.005 (3) (schedule) of the statutes: at the appropriate place, insert the following amounts for the purposes indicated:

				1995-96	1996-97
20.485	Veterans affairs, department of				
(4)	VETERANS MEMORIAL CEMETERIES				
(a)	Cemetery administration and mainte-				
	nance; general fund	GPR	А	-0-	62,500

^{*} Section 991.11, WISCONSIN STATUTES 1993–94: Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication as designated" by the secretary of state [the date of publication may not be more than 10 working days after the date of enactment].

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SECTION 1m. 20.485 (2) (yg) of the statutes is created to read:

20.485 (2) (yg) Acquisition of 1981 revenue bond mortgages. A sum sufficient to acquire the outstanding mortgages issued with the proceeds of the 1981 veterans home loan revenue bond issuance.

SECTION 1p. 20.485 (4) (a) of the statutes is created to read:

20.485 (4) (a) *Cemetery administration and maintenance; general fund.* The amounts in the schedule for the administrative and maintenance costs of operating the veterans memorial cemeteries under s. 45.358.

SECTION 1t. 20.485 (4) (g) of the statutes, as created by 1995 Wisconsin Act 27, is amended to read:

20.485 (**4**) (g) *Cemetery operations.* The amounts in the schedule for the care and operation of the veterans memorial cemeteries under s. 45.358 other than those costs provided under pars. (a), (q) and (r). All moneys received under s. 45.358 (3m) shall be credited to this appropriation account.

SECTION 2. 25.36 (1) of the statutes, as affected by 1995 Wisconsin Act 27, is amended to read:

25.36 (1) Except as provided in sub. (2), all moneys appropriated or transferred by law shall constitute the veterans trust fund which shall be used exclusively for the purchase of mortgages issued with the proceeds of the 1981 veterans home loan revenue bond issuance in an amount sufficient to retire that bond issue or for the veterans programs under ss. 20.485 (2) (m), (mn), (tm), (u), (v), (vo), (w), (z) and (zm), 45.01, 45.25, 45.351 (1) and (2), 45.353, 45.356, 45.357, 45.396, 45.397 and 45.43 (7) and administered by the department of veterans affairs, including all moneys received from the federal government for the benefit of veterans or their dependents; all moneys paid as interest on and repayment of loans under the post-war rehabilitation fund; soldiers rehabilitation fund, veterans housing funds as they existed prior to July 1, 1961; all moneys paid as interest on and repayment of loans under this fund; all moneys paid as expenses for, interest on and repayment of veterans trust fund stabilization loans; all mortgages issued with the proceeds of the 1981 veterans home loan revenue bond issuance purchased with moneys in the veterans trust fund: and all gifts of money received by the board of veterans affairs for the purposes of this fund.

SECTION 3. 45.01 of the statutes is amended to read: 45.01 Wisconsin veterans museum; space for. The department of administration shall provide suitable space for the purpose of a memorial hall, designated as the Wisconsin veterans museum, dedicated to the men and women of Wisconsin who served in the armed forces of the United States in the civil war of 1861 to 1865 or in any subsequent wars, as enumerated in s. 45.35 (5) (a) to (g) (e), or in Bosnia, Grenada, Lebanon, Panama, Somalia or a Middle East crisis under s. 45.34, and the department of veterans affairs shall operate and conduct the Wisconsin veterans museum.

SECTION 4. 45.015 of the statutes is created to read: 45.015 Eligibility for benefits. Any person whose service on active duty with the U.S. armed forces or in forces incorporated as part of the U.S. armed forces makes that person eligible for general U.S. department of veterans affairs benefits shall be considered to have served under honorable conditions for purposes of this chapter.

SECTION 5. 45.16 of the statutes is amended to read:

45.16 Burial allowance. Each county veterans' service officer shall cause to be interred in a decent and respectable manner in any cemetery in this state, other than those used exclusively for the burial of paupers, the body of any person who served in any war of the United States, in the Korean conflict, in the Vietnam war, under section 1 of executive order 10957, dated August 10, 1961, or had service that entitled the person to receive the armed forces expeditionary medal, established by executive order 10977 on December 4, 1961, the Vietnam service medal established by executive order 11231 on July 8, 1965, the navy expeditionary medal or the marine corps expeditionary medal or who served in Bosnia, Grenada, Lebanon, Panama, Somalia or a Middle East crisis under s. 45.34 and who was discharged under honorable conditions after 90 days or more of active service, in the U.S. armed forces, or if having served less than 90 days was honorably discharged for a disability incurred in line of duty and who was living in the county at the time of death, and who dies not leaving sufficient means to defray the necessary expenses of a decent burial, or under financial circumstances that would distress the person's family to pay the expenses of the burial, and the body of a spouse or surviving spouse of the person who dies not leaving such means or under the same financial circumstances and who was living in the county at the time of death, at an expense to the county of not more than \$300 in addition to the burial allowance payable under laws administered by the U.S. department of veterans affairs.

SECTION 6. 45.25 (2) (b) of the statutes is amended to read:

45.25 (2) (b) The individual served on active duty, <u>except service on active duty for training purposes</u>, under <u>honorable</u> conditions other than dishonorable in the U.S. armed forces for 2 <u>continuous</u> years or more or the full period of the individual's initial service obligation, whichever is less. An individual discharged for reasons of hardship or a service–connected disability or released due to a reduction in the U.S. armed forces prior to the completion of the required period of service is eligible, regardless of the actual time served.

SECTION 7. 45.25 (2) (d) of the statutes is amended to read:

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45.25 (2) (d) The individual <u>is a resident at the time</u> of application for the tuition and fee reimbursement program and was a Wisconsin resident at the time of entry or reentry into service or for the 5-year period immediately preceding application for the tuition and fee reimbursement program was a resident for any consecutive 5-year period after completing service on active duty and before the time of application. If a person applying for a benefit under this section meets that 5-consecutive-year residency requirement, the department may not require the person to reestablish that he or she meets the 5-consecutive-year residency requirement when he or she later applies for any other benefit under this chapter that requires a 5-consecutive-year residency.

SECTION 8. 45.25 (3) (a) of the statutes, as affected by 1995 Wisconsin Act 27, is amended to read:

45.25 (3) (a) An individual who meets the requirements under sub. (2), upon satisfactory completion of an undergraduate semester in any institution or center within the university of Wisconsin system or a semester at any technical college district school under ch. 38, may be reimbursed for up to 35% 50% of the individual's tuition and fees, other than textbooks and other costs, charged by the institution, center or school, or the difference between the individual's tuition and fees and the grants or scholarships, including those made under s. 21.49, that the individual receives specifically for the payment of the tuition or fees, whichever is less. Reimbursement is available only for tuition and fees that are part of a curriculum that is relevant to a degree in a particular course of study at the institution, center or school.

SECTION 9. 45.34 (title) of the statutes is amended to read:

45.34 (title) Lebanon, Grenada, Middle East crisis, Panama, Bosnia and Somalia.

SECTION 10. 45.34 (5) of the statutes is created to read:

45.34 (5) SERVICE IN BOSNIA. A person shall be considered to have served in Bosnia if the person served for 90 days or more in support of Operation Balkan Endeavor or served for 90 days or more in Austria, Bosnia and Herzegovina, Czech Republic, Croatia, Hungary, Macedonia, Montenegro, Serbia including the autonomous provinces of Kosovo and Vojvodina, Slovakia or Slovenia, or in territorial waters adjacent to any of those countries, under all of the following conditions:

(a) Under an active duty order, an involuntary extension of an active duty order or a unit assignment order.

(b) Under honorable conditions.

(c) Between December 1, 1995, and the ending date of Operation Balkan Endeavor or a successor operation, as established by the department of veterans affairs by rule.

SECTION 11. 45.35 (5) (title) of the statutes is amended to read:

45.35 (5) (title) VETERAN DEFINED; BENEFIT.

SECTION 12. 45.35 (5) (intro.) of the statutes is renumbered 45.35 (5) (a) (intro.) and amended to read:

45.35 (5) (a) (intro.) "Veteran" as used in this chapter, except in s. 45.37 and unless otherwise modified, means any person who <u>has</u> served on active duty under honorable conditions in the U.S. armed forces or in forces incorporated as part of the U.S. armed forces, except service on active duty for training purposes, <u>and who meets</u> the following conditions:

<u>1. a. Has</u> served in <u>Bosnia</u>, Grenada, Lebanon, Panama, Somalia or a Middle East crisis under s. 45.34 or whose service.

<u>b.</u> Was entitled the veteran to receive the armed forces expeditionary medal, established by executive order 10977 on December 4, 1961, the Vietnam service medal established by executive order 11231 on July 8, 1965, the navy expeditionary medal or the marine corps expeditionary medal or any person who served.

c. Has served for 90 days or more during a war period as enumerated under pars. (a) to (h) par. (e) or under section 1 of executive order 10957 dated August 10, 1961, or if having served less than 90 days was honorably discharged for a service–connected disability or for a disability subsequently adjudicated to have been service connected or died in service, who is either a resident of and living in this state at the time of making application or is deceased, and whose.

<u>2. a. His or her</u> selective service local board, if any, and home of record at time of entry or reentry into active service as shown on the veteran's report of separation from the U.S. armed forces for a qualifying period were in this state or who was either;

<u>b. Was</u> a resident of this state at the time of entry or reentry into active duty or has.

c. Has been a resident of this state for at least 10 years next preceding the veteran's any consecutive 5-year period after completing service on active duty and before his or her application or death. If a person applying for a benefit under this subchapter meets that 5-consecutive-year residency requirement, the department may not require the person to reestablish that he or she meets the 5-consecutive-year residency requirement when he or she later applies for any other benefit under this chapter that requires a 5-consecutive-year residency.

(b) If the person had more than one qualifying term of service <u>under par. (a) 1.</u>, at least one term of service must have been under honorable conditions or have been terminated by an honorable discharge for the purpose of establishing eligibility under this section and s. 45.37 (1a).

(c) Veterans who are otherwise eligible and who are serving on active duty in the U.S. armed forces need not be living in this state on date of application to qualify for benefits from the department.

(d) The benefits available to veterans are also available to the unremarried surviving spouses and minor or dependent children of deceased veterans if the unremarried surviving spouses or minor or dependent children are residents of and living in this state at the time of making application. Any person whose service on active duty with the U.S. armed forces or in forces incorporated as part of the U.S. armed forces makes the person eligible for general U.S. department of veterans affairs benefits shall be deemed to have served under honorable conditions for the purpose of this subsection and s. 45.37 (1a).

(e) The following are designated as war periods:

SECTION 13. 45.35 (5) (a) to (h) of the statutes are renumbered 45.35 (5) (e) 1. to 8.

SECTION 14. 45.35 (5) (a) 1. (intro.) and 2. (intro.) of the statutes are created to read:

45.35(5)(a) 1. (intro.) The person is a resident of and living in this state at the time of making application, or is deceased, and meets one of the following conditions:

2. (intro.) The person is a resident of and living in this state at the time of making application or is deceased, and meets one of the following conditions:

SECTION 15. 45.35 (5m) of the statutes is renumbered 45.35 (5m) (a), and 45.35 (5m) (a) 2., as renumbered, is amended to read:

45.35 (**5m**) (a) 2. Any child of the veteran under 18 years of age, or <u>under the age of 26</u> if in full attendance at a recognized school of instruction, or of any age if incapable of self–support by reason of mental or physical disability. "Child" as used in this section means any natural child, any legally adopted child, any stepchild or child if a member of the veteran's household or any nonmarital child if the veteran acknowledges paternity or the same has been otherwise established.

SECTION 16. 45.35 (5m) (b) of the statutes is created to read:

45.35 (**5m**) (b) For purposes of defining "dependent" under this subsection, "veteran" includes a person who served on active duty under honorable conditions in the U.S. armed forces or in forces incorporated as part of the U.S. armed forces, who was a resident of this state at the time of entry or reentry into active duty and who died while on active duty if that death was not the result of the veteran's wilful misconduct.

SECTION 17. 45.358 (1) of the statutes, as created by 1995 Wisconsin Act 27, is renumbered 45.358 (1) (intro.) and amended to read:

45.358 (1) (title) <u>DEFINITION DEFINITIONS</u>. (intro.) In this section, <u>"veteran"</u>:

(b) "Veteran" means a person who has served on active duty in the U.S. armed forces.

SECTION 18. 45.358 (1) (a) of the statutes is created to read:

45.358 (1) (a) "Dependent child" means any natural or adoptive child under 18 years of age, or under the age of 26 if in full attendance at a recognized school of instruction, or of any age if the child is unmarried and in-

capable of self-support by reason of mental or physical disability.

SECTION 19. 45.358 (2) of the statutes, as affected by 1995 Wisconsin Act 27, is amended to read:

45.358 (2) CONSTRUCTION AND OPERATION OF CEME-TERIES. Subject to authorization under ss. 13.48 (10) and 20.924 (1), the department of veterans affairs may construct and operate veterans cemeteries in northwestern and southeastern Wisconsin and may employ such personnel as are necessary for the proper management of the cemeteries. The department may acquire, by gift, purchase or condemnation, lands necessary for the purposes of the cemeteries. Title to the properties shall be taken in the name of this state. Every deed of conveyance shall be immediately recorded in the office of the proper register of deeds and thereafter filed with the secretary of state. All cemeteries operated by the department are exempt from the requirements of ss. 157.061 to 157.70 and 440.90 to 440.95.

SECTION 20. 45.358 (3) of the statutes, as created by 1995 Wisconsin Act 27, is amended to read:

45.358 (3) ELIGIBILITY. The following persons are eligible for burial at a cemetery constructed and operated under sub. (2) or s. 45.37(15):

(a) A veteran who died while on active duty <u>or who</u> was discharged or released from active duty in the U.S. armed forces under honorable conditions and who was a resident of this state at the time of his or her entry or reentry into active service and his or her <u>dependent</u> children and unremarried surviving spouse who are residents of this state at the time of their deaths.

(b) A veteran who was discharged or released from active duty in the U.S. armed forces under <u>honorable</u> conditions other than dishonorable and who was a resident of this state at the time of his or her death and his or her <u>dependent</u> children and unremarried surviving spouse who are residents of this state at the time of their deaths.

(c) The spouse <u>or dependent child</u> of a veteran who is serving <u>an on</u> active duty at the time of the spouse's <u>or</u> <u>dependent child's</u> death if the veteran was a resident of this state at the time of the veteran's entry or reentry into active service and if the spouse was a resident of this state at the time of the spouse's death.

(d) The spouse <u>or dependent child</u> of a veteran if the veteran <u>was a resident of this state at the time of his or her</u> <u>entry or reentry into active service and</u> was discharged or released from active duty in the U.S. armed forces under <u>honorable</u> conditions other than dishonorable and if the veteran and spouse were residents of this state at the time of the spouse's death.

SECTION 21. 45.358 (3) (e), (f) and (g) of the statutes are created to read:

45.358(3) (e) The spouse or dependent child of a veteran who was discharged or released from active duty in the U.S. armed forces under honorable conditions if the

veteran and spouse or dependent child were residents of this state at the time of the spouse's or dependent child's death.

(f) A person who was a resident of this state at the time of his or her death and who has 20 or more years of creditable military service for retirement pay as a member of the Wisconsin army national guard or air national guard or a reserve component of the U.S. armed forces or who would have been entitled to that retirement pay except that the person was under 60 years of age at the time of his or her death, and the person's spouse, unremarried surviving spouse and dependent children who are residents of this state at the time of the spouse's, unremarried surviving spouse's or dependent children's death.

(g) A veteran who was discharged or released from active duty in the U.S. armed forces under honorable conditions and who was a resident of the state for at least 5 consecutive years after completing service on active duty.

SECTION 22. 45.37 (1a) of the statutes is amended to read:

45.37 (1a) DEFINITION OF VETERAN. "Veteran" as used in this section Except as provided in sub. (15) (a) and (b), in this section "veteran" means any person who served on active duty under honorable conditions in the U.S. armed forces or in forces incorporated as part of the U.S. armed forces who was entitled to receive the armed forces expeditionary medal, established by executive order 10977 on December 4, 1961, the Vietnam service medal established by executive order 11231 on July 8, 1965, the navy expeditionary medal or the marine corps expeditionary medal or who served in Bosnia, Grenada, Lebanon, Panama, Somalia or a Middle East crisis under s. 45.34 or any person who served for at least one day during a war period, as defined in s. 45.35 (5) (a) to (h) (e) or under section 1 of executive order 10957, dated August 10, 1961, and who was officially reported missing in action, or killed in action or who died in service, or who was discharged under honorable conditions therefrom after 90 days or more of active service, or if having served less than 90 days was honorably-discharged for a service-connected disability or for a disability subsequently adjudicated to have been service connected, or who died as a result of service-connected disability.

SECTION 23. 45.37 (3) (b) of the statutes, as affected by 1995 Wisconsin Act 123, is amended to read:

45.37 (3) (b) *Nonresident*. A veteran who was not a resident of this state at the time of enlistment or induction into service but who is otherwise qualified for membership may be admitted if the veteran has been a resident of this state for the 5 years next preceding any consecutive 5-year period after completing service on active duty and before the date of application. If a person applying for a benefit under this subchapter meets that 5-consecutive-year residency requirement, the department may not require the person to reestablish that he or she meets the

5-consecutive-year residency requirement when he or she later applies for any other benefit under this chapter that requires a 5-consecutive-year residency.

SECTION 24. 45.37 (15) (a) and (b) of the statutes are amended to read:

45.37 (15) (a) A veteran who at the time of death is a resident of this state or who was a resident of the state for at least 15 consecutive years person who is eligible under s. 45.358 (3) for burial at a veterans cemetery is eligible for burial and interment at the cemetery of the home known as the "Wisconsin Veterans Memorial Cemetery". Cost <u>The cost</u> of preparing <u>the</u> grave and <u>the</u> erection of a marker for a veteran, as defined in s. 45.358 (1) (b), shall be paid from the appropriation made by s. 20.485 (1) (gk).

(b) Burial shall be provided in the cemetery of the home for any spouse, surviving spouse or parent of a veteran if the spouse, surviving spouse or parent at the time of death was a member of the home. Burial shall also be provided in the cemetery of the home for the parent, spouse or surviving spouse of a veteran, even if the parent, spouse or surviving spouse is not a member of the home at the time of death, if the parent, spouse or surviving spouse is a resident of this state at the time of death or was a resident of the state for at least 15 consecutive years. Application for burial shall be made to the department for permission to be buried therein at the person's own expense. The surviving spouse of the veteran, as defined in s. 45.358 (1) (b), shall have the privilege of selecting a lot next to the veteran if available. Permission shall be given by the department for a period of one year from date of granting, but may be extended, on request, for additional one-year periods.

SECTION 25. 45.42 (1) of the statutes is amended to read:

45.42 (1) The department may compile a record of the burial places within the state of persons who served in the U.S. armed forces in time of war as defined in s. 45.35 (5) (a) to (h) (e) or in Bosnia, Grenada, Lebanon, Panama, Somalia or a Middle East crisis under s. 45.34, or under section 1 of executive order 10957, dated August 10, 1961, or whose service entitled them to receive the armed forces expeditionary medal, established by executive order 10977 on December 4, 1961, the Vietnam service medal established by executive order 11231 on July 8, 1965, the navy expeditionary medal or the marine corps expeditionary medal. The record, so far as practicable, may indicate the name of each person; the service in which engaged; the appropriate designation of armed forces unit; the rank and period of service; the name and location of the cemetery or other place in which the body is interred; the location of the grave in the cemetery or other place; and the character of headstone or other marker, if any, at the grave.

SECTION 26. 45.42 (2) of the statutes is amended to read:

45.42 (2) The department may have blank forms prepared whereby the information required for the record may be transmitted to it and may distribute the forms to county veterans' service officers. The county veterans' service officer within whose county and cemetery or burial place is located in which are interred the bodies of persons who served in the U.S. armed forces in time of war as defined in s. 45.35 (5) (a) to (h) (e) or in Bosnia, Grenada, Lebanon, Panama, Somalia or a Middle East crisis under s. 45.34 or under section 1 of executive order 10957, dated August 10, 1961, or whose service entitled them to receive the armed forces expeditionary medal, established by executive order 10977 on December 4, 1961, the Vietnam service medal established by executive order 11231 on July 8, 1965, the navy expeditionary medal or the marine corps expeditionary medal shall submit the facts required for such record to the department on the forms provided by it, if so requested by the department.

SECTION 27. 45.43 (1) (a) of the statutes is amended to read:

45.43 (1) (a) Except as provided under par. (b), the county board shall elect a county veterans' service officer who shall be a Wisconsin resident who served on active duty under honorable conditions in the U.S. armed forces or in forces incorporated as part of the U.S. armed forces for 2 consecutive years, except service on active duty for training purposes, for 90 days or more in time of war as set forth in s. 45.35 (5) (a) to (h) or, if having served less than 90 days, was honorably discharged for a serviceconnected disability or for a disability subsequently adjudicated to have been service-connected; who served in Grenada, Lebanon, Panama, Somalia or a Middle East crisis under s. 45.34; who served under section 1 of executive order 10957 dated August 10, 1961; or whose service entitled the veteran to receive the armed forces expeditionary medal established by executive order 10977 on December 4, 1961, the Vietnam service medal established by executive order 11231 on July 8, 1965, the navy expeditionary medal or the marine corps expeditionary medal. An individual who is discharged for reasons of hardship or a service-connected disability or released due to a reduction in the U.S. armed forces or for the good of the service prior to the completion of the required period of service is eligible for election to the office, regardless of the actual time served.

SECTION 28. 45.43 (6) (b) of the statutes is amended to read:

45.43 (6) (b) Except as provided under par. (c), the county board may appoint assistant county veterans' service officers who shall be Wisconsin residents who served on active duty under honorable conditions in the U.S. armed forces or in forces incorporated as part of the U.S. armed forces for 2 consecutive years, except service on active duty for training purposes, for 90 days or more in time of war as set forth in s. 45.35 (5) (a) to (h) or, if

having served less than 90 days, was honorably discharged for a service-connected disability or for a disability subsequently adjudicated to have been serviceconnected; who served in Grenada, Lebanon, Panama, Somalia or a Middle East crisis under s. 45.34; who served under section 1 of executive order 10957 dated August 10, 1961; or whose service entitled the veteran to receive the armed forces expeditionary medal established by executive order 10977 on December 4, 1961, the Vietnam service medal established by executive order 11231 on July 8, 1965, the navy expeditionary medal or the marine corps expeditionary medal. An individual who is discharged for reasons of hardship or a serviceconnected disability or released due to a reduction in the U.S. armed forces or for the good of the service prior to the completion of the required period of service is eligible for appointment to the office, regardless of the actual time served.

SECTION 29. 45.43 (8) of the statutes is created to read:

45.43 (8) QUALIFICATIONS APPLICATION. The qualifications necessary to be a county veterans' service officer or assistant county veterans' service officer under subs. (1) (a) and (6) (b) apply only to persons elected to serve as county veterans' service officers or assistant county veterans' service officers on or after the effective date of this subsection [revisor inserts date], who have not served as county veterans' service officers or assistant county veterans' service officers before the effective date of this subsection [revisor inserts date].

SECTION 30. 45.71 (16) (intro.) and (a) (intro.) of the statutes are consolidated, renumbered 45.71 (16) (a) (intro.) and amended to read:

45.71 (16) (a) (intro.) "Veteran" means: (a) Any any person who <u>has</u> served on active duty under honorable conditions in the U.S. armed forces or in forces incorporated as part of the U.S. armed forces, <u>except service on active duty for training purposes</u>, and who is <u>meets the following conditions</u>:

<u>1m. a. Is</u> entitled to receive the armed forces expeditionary medal, established by executive order 10977 on December 4, 1961, the Vietnam service medal established by executive order 11231 on July 8, 1965, the navy expeditionary medal or the marine corps expeditionary medal or who served.

<u>b. Has served in Bosnia</u>, Grenada, Lebanon, Panama, Somalia or a Middle East crisis under s. 45.34 or any person who served.

c. Has served for 90 days or more during a war period as enumerated under subds. 1. to 9. par. (am) or under section 1 of executive order 10957, dated August 10, 1961, except service on active duty for training purposes, or if having served less than 90 days was honorably discharged for a service-connected disability or for a disability subsequently adjudicated to have been serviceconnected or died in service, or who served.

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d. Has served on active duty for more than 6 months during the period between February 1, 1955, and August 4, 1964, and was honorably discharged, and who has.

<u>2m. a. Has</u> been a resident of this state for at least 5 years next preceding an any consecutive 5-year period after completing service on active duty and before his or her application or death or who was. If a person applying for a benefit under this subchapter meets that 5-consecutive-year residency requirement, the department may not require the person to reestablish that he or she meets the 5-consecutive-year residency requirement when he or she applies for any other benefit under this chapter that requires a 5-consecutive-year residency.

<u>b. Was</u> a resident of this state at the time of enlistment or induction into service and is either a resident of and living in this state at the time of making application or is deceased.

(af) If the person had more than one qualifying term of service <u>under par. (a) 1m.</u>, at least one term of service must have been under honorable conditions or have been terminated by an honorable discharge.

(aj) Veterans who are otherwise eligible and who are serving on active duty in the U.S. armed forces need not be living in this state on date of application to qualify for a loan under this chapter.

(am) The following are designated as war periods:

SECTION 31. 45.71 (16) (a) 1. to 10. of the statutes are renumbered 45.71 (16) (am) 1. to 10., and 45.71 (16) (am) 9., as renumbered, is amended to read:

45.71 (16) (am) 9. Vietnam war: Between August 5, 1964, and a date of termination to be established by the legislature January 1, 1977, excepting service on active duty for training purposes only.

SECTION 32. 45.71 (16) (a) 1m. (intro.) and 2m. (intro.) of the statutes are created to read:

45.71 (16) (a) 1m. (intro.) The person meets one of the following conditions:

2m. (intro.) The person is either a resident of and living in this state at the time of making application, or is deceased, and meets one of the following conditions:

SECTION 33. 45.71 (16) (b) and (c) of the statutes are amended to read:

45.71 (16) (b) An unremarried spouse of a deceased veteran shall be considered a veteran under this subchapter.

(c) A minor or dependent child of a deceased veteran shall be considered a veteran under this subchapter.

SECTION 34. 45.73 (2) of the statutes is amended to read:

45.73 (2) ALLOCATION OF LIMITED LOAN RESOURCES. If the department estimates that applications for loans under this subchapter will exceed the moneys available for such loans, the department shall give priority to the most necessitous cases and take all action necessary to spread the available moneys among the maximum possible

number of veterans. The board of veterans affairs shall establish procedures whereby veterans of the Vietnam war, as defined in s. 45.71 (16) (a) (am) 9., receive first priority.

SECTION 35. 45.74 (1) (intro.) of the statutes is amended to read:

45.74 (1) ANNUAL INCOME LIMITATION. (intro.) For persons identified under s. 45.79 (7) (c) 1. and 2., the annual income of the person or both the person and the person's spouse exceeds whichever of the following applies:

SECTION 36. 45.745 (1) of the statutes is amended to read:

45.745 (1) ANNUAL INCOME LIMITATION. For persons identified under s. 45.79 (7) (c) 1. and 2., the annual income of the person or both the person and the person's spouse does not exceed 140% of the amount specified under s. 45.74 (1).

SECTION 37. 45.76 (1) (c) 1. (intro.) of the statutes is renumbered 45.76 (1) (c) 1. and amended to read:

45.76 (1) (c) 1. A loan of not more than \$15,000 to improve a home, including construction of a garage but not including any of the following:

SECTION 38. 45.76 (1) (c) 1. a. to d. of the statutes are repealed.

SECTION 39. 45.79 (5) (a) 9. of the statutes is amended to read:

45.79 (5) (a) 9. With prior approval of the building commission, retire all veterans mortgage revenue bonds, 1980 series A or all 1981 veterans home loan revenue bonds and transfer any assets remaining in the bond funds fund after retirement into the veterans trust fund. The department may sell the assets transferred to the veterans trust fund under this subdivision and deposit the proceeds of any sale into the veterans trust fund. The proceeds of any sale of assets transferred to the veterans trust fund under this subdivision shall be used to provide loans under s. 45.356.

SECTION 40. 71.03 (7) of the statutes is renumbered 71.03 (7) (intro.) and amended to read:

71.03(7) EXTENSION OF TIME TO FILE. (intro.) Returns of natural persons and fiduciaries that require a statement of amounts or information contained or entered on a corresponding return under the internal revenue code shall be filed within the time fixed under that code for filing of the corresponding federal return. Any extension of time granted by law or by the internal revenue service for the filing of that corresponding federal return extends the time for filing under this chapter if a copy of the taxpayer's application to the internal revenue service requesting the extension is filed with the return under this chapter or if a copy of any request for an extension required by the internal revenue service is filed with the return under this chapter or at an earlier date that the department prescribes by rule and if the taxpayer pays the Wisconsin tax in the manner applicable to federal income taxes under the internal revenue code. Taxes payable upon the filing of the return do not become delinquent during the period of an extension but are subject to interest at the rate of 12% per year during such period, except, for except as follows:

(a) For taxable years beginning after December 31, 1989, and before January 1, 1991, for persons who served in support of Operation Desert Shield, Operation Desert Storm or an operation that is a successor to Operation Desert Shield or Operation Desert Storm in the United States, or for persons who served in Egypt, Israel, Diego Garcia or Germany, or for persons who qualify for a federal extension of time to file under 26 USC 7508, who served outside the United States because of their participation in Operation Desert Shield, Operation Desert Storm or an operation Desert Shield, Operation Desert Storm or an operation Desert Storm in the United States because of their participation in Operation Desert Storm in the Desert Shield or Desert Storm theater of operations.

SECTION 41. 71.03 (7) (b) of the statutes is created to read:

71.03 (7) (b) For taxable years beginning after December 31, 1994, and before January 1, 1997, for persons who served in support of Operation Balkan Endeavor or or an operation that is a successor to Operation Balkan Endeavor, or for persons who served in Croatia, Bosnia and Herzegovina, Serbia, Macedonia, Montenegro, Hungary, Austria, Slovakia, Czech Republic or Slovenia, or for persons who qualify for a federal extension of time to file under 26 USC 7508, who served outside the United States because of their participation in Operation Balkan Endeavor or an operation that is a successor to Operation Balkan Endeavor in the Balkan Endeavor theater of operations.

Vetoed SECTION 42. 71.05 (6) (b) 22. of the statutes is created In Part to read:

71.05 (6) (b) 22. Any amount of basic, special and incentive pay income or compensation, as those terms are used in 37 USC chapters 3 and 5, received from the federal government by a person who is a member of a reserve component of the U.S. armed forces, as defined in 26 USC 7701 (a) (15), and is below the grade of commissioned officer, for services performed for Operation Balkan Endeavor. In this subdivision, "services performed for Operation Balkan Endeavor" means service in a unit of the U.S. armed forces if:

a. The person is activated for Operation Balkan Endeavor; and

b. The service occurs during the period that there is in effect a designation by the president of the United States that the service is part of Operation Balkan Endeavor.

SECTION 43. 71.05 (6) (b) 23. of the statutes is created to read:

71.05 (6) (b) 23. Up to \$500 per month of basic, special and incentive pay income or compensation, as those terms are used in 37 USC chapters 3 and 5, received from

the federal government by a person who is a member of a reserve component of the U.S. armed forces, as defined in 26 USC 7701 (a) (15), and is a commissioned officer, for services performed for Operation Balkan Endeavor. In this subdivision, "services performed for Operation Balkan Endeavor" means service in a unit of the U.S. armed forces if:

a. The person is activated for Operation Balkan Endeavor; and

b. The service occurs during the period that there is in effect a designation by the president of the United States that the service is part of Operation Balkan Endeavor.

SECTION 44. 71.85 (3) of the statutes is renumbered 71.85 (3) (intro.) and amended to read:

71.85 (3) ABATEMENT OF INTEREST AND PENALTIES. (intro.) No penalty or interest that has been imposed under this subchapter on a taxpayer who is eligible for the exemption under $s_{\cdot:}$

(a) Section 71.05 (6) (b) 13. or 14. may continue to accrue while the taxpayer is in the Operation Desert Shield or Operation Desert Storm theater of operations and for 180 days after the taxpayer leaves the Operation Desert Shield or Operation Desert Storm theater of operations.

SECTION 45. 71.85 (3) (b) of the statutes is created to read:

71.85 (3) (b) Section 71.05 (6) (b) 22. or 23. may continue to accrue while the taxpayer is in the Operation Balkan Endeavor theater of operations and for 180 days after the taxpayer leaves the Operation Balkan Endeavor theater of operations.

SECTION 46. 230.03 (14) (b) of the statutes is amended to read:

230.03 (14) (b) A person who served on active duty under honorable conditions in the U.S. armed forces in <u>Bosnia</u>, Grenada, Lebanon, Panama, Somalia or a Middle East crisis under s. 45.34.

SECTION 47. 230.03 (14) (c) of the statutes is amended to read:

230.03 (14) (c) A person who served on active duty under honorable conditions in the U.S. armed forces for at least one day during a war period, as defined in s. 45.35 (5) (a) to (h) (e) or under section 1 of executive order 10957 dated August 10, 1961.

SECTION 48. 341.08 (7) of the statutes is amended to read:

341.08 (7) A vehicle's registration does not expire on the date of expiration of registration under ss. 341.25 to 341.36 if, on that date of expiration, the registrant is serving on active duty in the U.S. armed forces in the Middle East or in the territorial or international waters adjacent to the Middle East as a participant in or in support of Operation Desert Shield or Desert Storm and is absent from this state. Any registration extended under this subsection expires 30 days after the registrant returns to this

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state or 90 days after the registrant completes his or her military service in that geographic area as a participant in or in support of those operations is discharged from active duty, whichever is earlier. If a registration is renewed after an extension under this subsection, the renewal period shall begin on the day after the date of expiration of registration.

SECTION 49. 341.14 (6) (a) of the statutes is amended to read:

341.14 (6) (a) Upon application to register an automobile or station wagon or a motor truck or dual purpose farm truck which has a gross weight of not more than 8,000 pounds by any person who was a member of any of the U.S. armed services and who was held as a prisoner of war during any of the conflicts described in s. 45.35 (5) (b) to (g) (e) 2. to 8. or in Bosnia, Grenada, Lebanon, Panama, Somalia or a Middle East crisis under s. 45.34, and upon submission of a statement from the U.S. department of veterans affairs certifying that the person was a prisoner of war during one of the conflicts described in s. 45.35 (5) (b) to (g) (e) 2. to 8. or in Bosnia, Grenada, Lebanon, Panama, Somalia or a Middle East crisis under s. 45.34, the department shall issue to the person a special plate which is colored red, white and blue and which has the words "ex-prisoner of war" placed on the plate in the manner designated by the department.

SECTION 50. 343.20 (4) of the statutes is amended to read:

343.20 (4) Any license issued under this chapter does not expire on the expiration date on the license if, on that expiration date, the licensee is serving on active duty in the U.S. armed forces in the Middle East or in the territorial or international waters adjacent to the Middle East as a participant in or in support of Operation Desert Shield or Desert Storm and is absent from this state. Any license extended under this subsection expires 30 days after the licensee returns to this state or 90 days after the licensee completes his or her military service in that geographic area as a participant in or in support of those operations is discharged from active duty, whichever is earlier. If a license is renewed after an extension under this subsection, the renewal period shall begin on the day after the expiration date on the license.

SECTION 51. Nonstatutory provisions; group health insurance coverage of certain state and authority employes participating in Operation Balkan Endeavor.

(1) In this section:

(a) "Eligible employe" means a state employe, as defined in section 40.02 (54t) of the statutes, as created by 1995 Wisconsin Act 27, to whom all of the following apply:

1. On or after December 1, 1995, is activated to perform service for the operation.

2. On the date on which he or she is activated to perform service for the operation, is insured and is receiving employer contributions under section 40.05 (4) of the statutes.

3. On the date on which he or she is activated to perform service for the operation, is either a member of the Wisconsin national guard; a member of a reserve component of the U.S. armed forces, as defined in section 40.02 (57m) of the statutes; or an individual who is recalled to active military duty from inactive reserve status and had been either discharged from active duty, discharged from a unit of the Wisconsin national guard or a reserve component of the U.S. armed forces, as defined in section 40.02 (57m) of the statutes, or retired from active military service.

4. Has received a military leave of absence under section 230.32 (3) (a) or 230.35 (3) of the statutes, under a collective bargaining agreement under subchapter V of chapter 111 of the statutes or under rules promulgated by the secretary of employment relations as a result of being activated to perform service for the operation, or is eligible for reemployment under section 45.50 of the statutes after completion of his or her service for the operation.

(b) "Employer" means the state agency, as defined in section 40.02 (54) of the statutes, by whom an eligible employe was employed on the date on which the eligible employe was activated to perform service for the operation.

(c) "Employer contributions" means contributions paid toward the premium payments of an eligible employe by the employer of the eligible employe.

(d) "Insured" means eligible for coverage under and properly enrolled in the state plan.

(e) "Operation" means Operation Balkan Endeavor or an operation that is a successor to Operation Balkan Endeavor.

(f) "Premium" means the health insurance premium under the state plan.

(g) "Service for the operation" means federal military duty as a participant in or in support of the operation.

(h) "State plan" means the state group health insurance plan provided under subchapter IV of chapter 40 of the statutes.

(2) (a) Notwithstanding sections 40.05 (4) and 40.51 (2) of the statutes, an eligible employe who is not insured may have his or her insurance under the state plan reinstated without furnishing evidence of insurability satisfactory to the insurer and may receive employer contributions under subsection (4) if the employe or the employe's designated representative makes a written election to have his or her insurance under the state plan reinstated and to receive employer contributions under subsection (4) and pays the amount of any employe contributions that are required to be paid under section 40.05 (4) of the statutes toward the premium payments.

(b) Notwithstanding section 40.05 (4) of the statutes, an eligible employe who is insured may receive employer contributions under subsection (4) if the employe or the employe's designated representative makes a written election to receive the employer contributions under subsection (4) and pays the amount of any employe contributions that are required to be paid under section 40.05(4)of the statutes toward the premium payments.

(c) An eligible employe or his or her designated representative shall make an election under paragraph (a) or (b) on a form provided by his or her employer not later than 60 days after the date on which the eligible employe begins to perform service for the operation or 60 days after the effective date of this paragraph, whichever is later.

(d) The group insurance board shall take any action necessary to include the period under paragraph (c) in the enrollment period under the state plan for eligible employes who are not insured.

(3) Not later than 30 days after the effective date of this subsection, the employer of an eligible employe shall mail to the eligible employe or to the eligible employe's designated representative a written notification of the eligible employe's rights under this SECTION, along with the form required under subsection (2) (c).

(4) Notwithstanding sections 40.05 (4) and 40.51 (2) of the statutes, the employer of an eligible employe who makes or whose designated representative makes an election under subsection (2) shall pay employer contributions toward the premium payments of the eligible employe during the period in which the eligible employe is performing service for the operation as follows:

(a) The amount of the employer contributions paid toward each premium payment shall be equal to the amount of the employer contributions under section 40.05 (4) of the statutes that would have been paid toward the premium payment if the eligible employe had continued employment with the employer instead of performing service for the operation.

(b) If the eligible employe has been insured during the period beginning on the date on which the eligible employe left employment with the employer to perform service for the operation and ending on the date on which the eligible employe or the eligible employe's designated representative makes the election under subsection (2) but the eligible employe did not receive employer contributions under section 40.05 (4) of the statutes toward one or more of the premium payments during that period, the employer shall pay to the eligible employe in a lump sum an amount equal to the employer contributions that would have been paid toward those premium payments under section 40.05 (4) of the statutes if the eligible employe had continued employment with the employer during that period instead of performing service for the operation.

(c) The number of months for which the eligible employe receives employer contributions under paragraphs (a) and (b), when added to the number of months for which the eligible employe received employer contributions under section 40.05 (4) of the statutes during the period beginning on the date on which the eligible employe left employment with the employer to perform service for the operation and ending on the date on which the eligible employe ceases to perform service for the operation, may not exceed a total of 12 months.

(d) No employer contributions may be paid under this subsection after the last day of the 24th month beginning after the effective date of this paragraph.

(5) Notwithstanding sections 111.84 (1) and (2), 111.91 (1) and (2) and 111.93 (3) of the statutes, this SEC-TION applies to an eligible employe and to the employer regardless of whether the eligible employe is unrepresented or represented by a labor organization, as defined in section 111.81 (12) of the statutes.

SECTION 51m. Nonstatutory provisions; rules for Wisconsin veterans cemeteries.

(1) If the department of veterans affairs chooses to promulgate rules to assess fees under section 45.358 (3m) of the statutes, the department of veterans affairs shall promulgate the rules, using the procedure under section 227.24, of the statutes, for the period authorized under section 227.24 (1) (c) and (2) of the statutes. Notwithstanding section 227.24 (1) (a) and (2) (b) of the statutes, the department of veterans affairs need not provide evidence of the necessity of preservation of the public peace, health, safety or welfare in promulgating rules under this subsection.

SECTION 52. Initial applicability.

(1) The treatment of sections 71.03 (7), 71.05 (6) (b) Vetoed 22. and 23. and 71.85 (3) of the statutes and the creation In Part of sections 71.03 (7) (b) and 71.85 (3) (b) of the statutes first apply to taxable years beginning on January 1, 1995.

SECTION 53. Effective dates. This act takes effect on the first day of the first month beginning after publication, except as follows:

(1) SECTION 51 (3) of this act takes effect on the day after publication.

(2) The treatment of section 45.25 (3) (a) of the statutes takes effect on July 1, 1997.

(3p) The treatment of section 20.485 (4) (a) of the statutes takes effect on July 1, 1996, or on the day after publication, whichever is later.