



**ASSEMBLY SUBSTITUTE AMENDMENT 1,  
TO 1995 ASSEMBLY BILL 835**

February 5, 1996 - Offered by Representatives ALBERS and MUSSER.

1     **AN ACT to renumber** 71.85 (3); and **to create** 71.85 (3) (b) of the statutes;  
2           **relating to:** interest and penalty waivers for certain payments made to  
3           national guard technicians.

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

4           **SECTION 1.** 71.85 (3) of the statutes is renumbered 71.85 (3) (a).

5           **SECTION 2.** 71.85 (3) (b) of the statutes is created to read:

6           71.85 (3) (b) No penalty or interest that has been imposed under this  
7           subchapter for taxable years beginning after December 31, 1988, on a taxpayer who  
8           was an employe of the Wisconsin national guard, who worked as a technician and  
9           who was recognized as a federal employe under P.L. 90-486, to the extent that the  
10          penalty or interest or both relate to payments received from the U.S. civil service  
11          retirement system by such a person, is due and may not be collected or imposed by  
12          the department of revenue on or after the effective date of this paragraph .... [revisor  
13          inserts date]. A person to whom this paragraph applies, who has paid interest or  
14          penalties or both on payments that are described under this paragraph before the

1 effective date of this paragraph .... [revisor inserts date], is eligible to claim a refund  
2 for the payment that he or she has made to the extent allowed under s. 71.75.

3 (END)