



1997 ASSEMBLY BILL 177

March 11, 1997 - Introduced by Representatives MUSSER, ALBERS, PLALE, RYBA, BOYLE, DOBYNS, JOHNSRUD, F. LASEE, HAHN, TURNER, LADWIG, LORGE, TRAVIS, MURAT, LA FAVE, LAZICH, WARD, KREUSER, HUEBSCH, PLOUFF, HASENOHRL, KELSO, SCHAFFER, GRONEMUS, SERATTI, GUNDERSON, SYKORA, SCHNEIDER, BOCK, POWERS, BRANDEMUEHL, OWENS, ZUKOWSKI and KREIBICH, cosponsored by Senators MOEN, FITZGERALD, WINEKE, SCHULTZ, DECKER, RUDE, BRESKE, WELCH, CLAUSING, GROBSCHMIDT and WIRCH. Referred to Committee on Ways and Means.

- 1 **AN ACT** *to create* 71.85 (4) of the statutes; **relating to:** interest and penalty
2 waivers for certain payments made to national guard technicians.

Analysis by the Legislative Reference Bureau

Under this bill, national guard technicians who worked as technicians for the Wisconsin national guard and were later recognized as federal employes under the National Guard Technician Act of 1968, or the surviving spouses of such persons, are not liable for any interest or penalties on any outstanding tax liabilities owed on certain payments received from the U.S. civil service retirement system, and may claim a refund for any interest or penalty payments that were made before the effective date of the bill if the claim is filed within 9 years after the unextended date on which the tax return was due.

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:

- 3 **SECTION 1.** 71.85 (4) of the statutes is created to read:
4 71.85 (4) ABATEMENT OF INTEREST AND PENALTIES; NATIONAL GUARD TECHNICIANS.
5 No penalty or interest that has been imposed under this subchapter for taxable years

ASSEMBLY BILL 177**SECTION 1**

1 beginning after December 31, 1988, and before January 1, 1998, on a taxpayer who
2 was an employe of the Wisconsin national guard, who worked as a technician and
3 who was recognized as a federal employe under P.L. 90-486, or who is the surviving
4 spouse of such a person, to the extent that the penalty or interest or both relate to
5 payments received from the U.S. civil service retirement system by such a person,
6 is due and may not be collected or imposed by the department of revenue on or after
7 the effective date of this subsection [revisor inserts date]. A person to whom this
8 subsection applies, who has paid interest or penalties or both on payments that are
9 described under this subsection before the effective date of this subsection [revisor
10 inserts date], is eligible to claim a refund for the payment that he or she has made
11 if the claim is filed within 9 years after the unextended date on which the tax return
12 was due.

13

(END)