



## 1997 ASSEMBLY BILL 272

April 11, 1997 - Introduced by Representatives OWENS, MUSSER, BRANDEMUEHL, DOBYNS, FREESE, GOETSCH, GUNDERSON, HAHN, HANDRICK, KREIBICH, LORGE, PLALE, RYBA, SERATTI, SYKORA and VANDER LOOP, cosponsored by Senators BUETTNER, DRZEWIECKI, WELCH and ZIEN. Referred to Committee on Ways and Means.

1     **AN ACT to create** 71.75 (11) of the statutes; **relating to:** income tax refunds for  
2           certain disabled veterans.

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*Analysis by the Legislative Reference Bureau*

This bill requires the department of revenue to issue an income tax refund to an individual who is otherwise eligible to receive a refund if the individual received separation pay from the U.S. military, paid income tax on the amount received and then had his or her status changed by the federal government such that the military considers the payment to have been a disability payment.

For further information see the *state* fiscal estimate, which will be printed as an appendix to this bill.

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

3           **SECTION 1.** 71.75 (11) of the statutes is created to read:

4           71.75 (11) If an individual files an amended income tax return and is otherwise  
5           eligible to receive a refund under this subchapter, the department shall pay the  
6           refund claim, in an amount equal to the amount of taxes paid by the individual under  
7           par. (b), if all of the following apply:

