



2001 SENATE BILL 283

October 16, 2001 - Introduced by Senators MOEN, BRESKE, WIRCH, PLACHE, SHIBILSKI, BURKE, DECKER, GROBSCHMIDT, HANSEN, HARSDORF, BAUMGART and GEORGE, cosponsored by Representatives MUSSER, NASS, RYBA, LA FAVE, HAHN, SUDER, PETTIS, BOCK, FREESE, STASKUNAS, BOYLE, TURNER, PETROWSKI, GROTHMAN, ALBERS, LASSA, BERCEAU and URBAN. Referred to Committee on Health, Utilities, Veterans and Military Affairs.

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:

