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2003 ASSEMBLY BILL 552

October 2, 2003 – Introduced by Representatives Friske, Musser, Nischke, Gottlieb, Gielow, Van Roy, Weber, Lemahieu, J. Wood, Vrakas, J. Fitzgerald, Ott, Grothman, Nass, Gundrum, Kestell, M. Lehman, Powers, Ainsworth, Krawczyk, Bies, Pettis, Hundertmark, Freese, Owens, Suder, Petrowski, Gunderson, Albers, McCormick, Ladwig, Boyle, Plouff, Taylor, J. Lehman, Morris, Travis, Turner and Van Akkeren, cosponsored by Senators Leibham, S. Fitzgerald, Stepp, Roessler, Kanavas, Kedzie, Lazich, Darling, Harsdorf, Wirch, Breske, Lassa, Chvala and Decker. Referred to Committee on Veterans and Military Affairs.

AN ACT to amend 341.14 (6) (a); and to create 45.001 (5) (j), 45.34 (2) (g) and

71.03 (7) (d) of the statutes; **relating to:** providing benefits to persons who served in Operation Iraqi Freedom.

Analysis by the Legislative Reference Bureau

Under current law, certain persons are eligible for veterans benefits based on their service in the U.S. armed forces during certain periods of war or hostilities, such as Operation Desert Storm, Operation Balkan Endeavor, or Operation Enduring Freedom. The benefits that veterans or their eligible spouses and dependents may receive include preference in state hiring, vocational training, economic assistance, personal and home loans, and retraining grants.

This bill provides the same benefits to veterans who were in the U.S. armed forces in Operation Iraqi Freedom or a successor operation to Operation Iraqi Freedom and to their eligible spouses and dependents.

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 percent per year during the period of the extension. Under this bill, that 12 percent interest rate does not apply to persons who served in support of Operation Iraqi 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 Iraqi Freedom or a successor operation in the Iraqi Freedom theater of operations.

ASSEMBLY BILL 552

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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:

45.001 (5) (j) Iraq War: Between March 19, 2003, and the ending of Operation Iraqi Freedom or an operation that is a successor to Operation Iraqi Freedom, as established by the department by rule.

SECTION 2. 45.34 (2) (g) of the statutes is created to read:

45.34 (2) (g) The person served for 90 days or more in support of Operation Iraqi Freedom or an operation that is a successor to Operation Iraqi Freedom or served in the Operation Iraqi Freedom theater of operation under all of the following conditions:

- 1. Under an active duty order, a unit assignment order, or an involuntary extension of an active duty order.
 - 2. Under honorable conditions.
- 3. Between March 19, 2003, and the ending date of Operation Iraqi Freedom or an operation that is a successor to Operation Iraqi Freedom, as established by the department by rule.

Section 3. 71.03 (7) (d) of the statutes is created to read:

71.03 (7) (d) For taxable years beginning after December 31, 2002, and before January 1, 2005, for persons who served in support of Operation Iraqi Freedom or an operation that is a successor to Operation Iraqi Freedom in the United States, 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 Iraqi

ASSEMBLY BILL 552

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Freedom or an operation that is a successor to Operation Iraqi Freedom in the Iraqi Freedom theater of operations.

SECTION 4. 341.14 (6) (a) of the statutes is amended to read:

341.14 (6) (a) Upon application to register an automobile or a motor truck or dual purpose farm truck that 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. 45.001 (5) (b) to (i) (j) 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. 45.001 (5) (b) to (i) (j) 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 that is colored red, white, and blue and that has the words "ex-prisoner of war" placed on the plate in the manner designated by the department.

16 (END)