



1995 ASSEMBLY BILL 835

January 30, 1996 - Introduced by Representatives ALBERS, MUSSER, BALDUS, BELL, BLACK, BOYLE, GOETSCH, DOBYNS, GROTHMAN, GUNDERSON, GRONEMUS, HAHN, JOHNSRUD, NASS, OURADA, PLOMBON, R. POTTER, POWERS, REYNOLDS, RUTKOWSKI, SERATTI, SILBAUGH, SKINDRUD, OWENS, TRAVIS, WARD, ZIEGELBAUER, ZUKOWSKI and LA FAVE, cosponsored by Senators SCHULTZ, BUETTNER, JAUCH, MOEN, C. POTTER, RISSER, RUDE and GROBSCHMIDT. Referred to Committee on Ways and Means.

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.

Analysis by the Legislative Reference Bureau

Under this bill, national guard technicians who worked as technicians for the Wisconsin national guard on December 31, 1963, and were later recognized as federal employes under the national guard technician act of 1968, are not liable for any interest or penalties on any outstanding tax liabilities owed on certain payments received from the U.S. military employe retirement system, and may claim a refund for any interest or penalty payments that were made before the effective date of the bill.

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.** 71.85 (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, and worked as a technician, as of

SECTION 2

1 December 31, 1963, and who was recognized as a federal employe under P.L. 90-486,
2 to the extent that the penalty or interest or both relate to payments received from
3 the U.S. military employe retirement system by such a person, is due and may not
4 be collected or imposed by the department of revenue on or after the effective date
5 of this paragraph [revisor inserts date]. A person to whom this paragraph applies,
6 who has paid interest or penalties or both on payments that are described under this
7 paragraph before the effective date of this paragraph [revisor inserts date], is
8 eligible to claim a refund for the payment that he or she has made to the extent
9 allowed under s. 71.75.

10 (END)