

1991 Assembly Bill 26

Date of enactment: **March 13, 1991**  
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## 1991 WISCONSIN ACT 2

**AN ACT to amend** 28.035 (3) (a), 45.01, 45.16, 45.28 (1) (b) (intro.), 45.34 (title), 45.35 (5) (intro.), 45.37 (1a), 45.42, 45.43 (1) (a) and (6) (b), 45.71 (16) (a) (intro.), 230.16 (7) and 341.14 (6) (a); and **to create** 45.34 (2) (e), 45.34 (3), 71.05 (6) (b) 13, 71.05 (6) (b) 14 and 71.85 (3) of the statutes, **relating to:** creating an income tax exemption for pay received from the federal government by certain members of the armed forces participating in Operation Desert Shield or Operation Desert Storm; abating the interest and penalties otherwise due on certain tax returns for certain members of the military; providing benefits to veterans of the Panama campaign; and providing benefits to veterans of Operation Desert Shield and Operation Desert Storm.

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

**SECTION 1.** 28.035 (3) (a) of the statutes is amended to read:

28.035 (3) (a) The written lease entered into between the Wisconsin state department of the American Legion and the department of natural resources dated June 15, 1944, which leases Camp American Legion for a period of 10 years commencing June 1, 1944, shall continue in full force for an additional 10 years, and may be renewed for additional 10-year periods thereafter, notwithstanding the expiration of the term expressed therein, so long as the Wisconsin state department of the American Legion or any of the American Legion posts organized under s. 188.08 maintains on such property structures which were constructed prior to May 31, 1956, at the expense of the Wisconsin state department of the American Legion or any such post, for the purpose of the rehabilitation, restoration or recreation of veterans and their dependents of the Spanish-American war, the Philippine insurrection, the Mexican border service, World Wars I and II, the Korean conflict, the Vietnam era and Grenada, Lebanon, Panama or a Middle East crisis under s. 45.34.

**SECTION 2.** 45.01 of the statutes is amended to read:

**45.01 G.A.R. memorial hall; space for.** The department of administration shall provide suitable space for

the purpose of a memorial hall, designated as the G.A.R. memorial hall, dedicated to the men and women of Wisconsin who served in the armed forces of the United States in the civil war of 1861 to 1865 or in any subsequent wars, as enumerated in s. 45.35 (5) (a) to (g), or in Grenada, Lebanon, Panama or a Middle East crisis under s. 45.34, and the department of veterans affairs shall operate and conduct such memorial hall.

**SECTION 3.** 45.16 of the statutes is amended to read:

**45.16 Burial allowance.** Each county veterans' service officer shall cause to be interred in a decent and respectable manner in any cemetery in this state, other than those used exclusively for the burial of paupers, the body of any person who served in any war of the United States, in the Korean conflict, in the Vietnam era, under section 1 of executive order 10957, dated August 10, 1961, or had service that entitled the person to receive the armed forces expeditionary medal, established by executive order 10977 on December 4, 1961, the Vietnam service medal established by executive order 11231 on July 8, 1965, the navy expeditionary medal or the marine corps expeditionary medal or who served in Grenada, Lebanon, Panama or a Middle East crisis under s. 45.34 and who was discharged under honorable conditions after 90 days or more of active service, in the U.S. armed forces, or if having served less than 90 days was honorably discharged for disability incurred in line of duty and

who was living in the county at the time of death, and who dies not leaving sufficient means to defray the necessary expenses of a decent burial, or under financial circumstances that would distress the person's family to pay the expenses of the burial, and the body of a spouse or surviving spouse of the person who dies not leaving such means or under the same financial circumstances and who was living in the county at the time of death, at an expense to the county of not more than \$300 in addition to the burial allowance payable under laws administered by the U.S. department of veterans affairs.

**SECTION 4.** 45.28 (1) (b) (intro.) of the statutes is amended to read:

45.28 (1) (b) (intro.) In this section, "veteran" means any person who served on active duty under honorable conditions in the U.S. armed forces for 90 days or more for other than training purposes between August 5, 1964, and July 1, 1975, or who is eligible to receive education benefits from the U.S. department of veterans affairs for active service in the U.S. armed forces between August 5, 1964, and July 1, 1975, or who served in Grenada, Lebanon, Panama or a Middle East crisis under s. 45.34 and who has not received a bonus from another state for the service and to whom any of the following applies:

**SECTION 5.** 45.34 (title) of the statutes is amended to read:

**45.34 (title) Lebanon, Grenada, Middle East crisis and Panama.**

**SECTION 6.** 45.34 (2) (e) of the statutes is created to read:

45.34 (2) (e) The person served in support of Operation Desert Shield or Operation Desert Storm under an active duty or unit assignment order in the Middle East or in the territorial or international waters adjacent to the Middle East under honorable conditions between August 1, 1990, and the ending date of Operation Desert Shield or Operation Desert Storm, as established by the department of veterans affairs by rule.

**SECTION 7.** 45.34 (3) of the statutes is created to read:

45.34 (3) SERVICE IN PANAMA. A person shall be considered to have served in Panama if the person was on active duty in the U.S. armed forces in Panama or its territorial waters under honorable conditions between December 20, 1989, and January 31, 1990.

**SECTION 8.** 45.35 (5) (intro.) of the statutes is amended to read:

45.35 (5) VETERAN DEFINED; BENEFIT. (intro.) "Veteran" as used in this chapter, except in s. 45.37 and unless otherwise modified, means any person who served on active duty under honorable conditions in the U.S. armed forces or in forces incorporated as part of the U.S. armed forces, except service on active duty for training purposes, served in Grenada, Lebanon, Panama or a Middle East crisis under s. 45.34 or whose service entitled the veteran to receive the armed forces expeditionary medal, established by executive order 10977 on December 4,

1961, the Vietnam service medal established by executive order 11231 on July 8, 1965, the navy expeditionary medal or the marine corps expeditionary medal or any person who served for 90 days or more during a war period as enumerated under pars. (a) to (g) or under section 1 of executive order 10957 dated August 10, 1961, or if having served less than 90 days was honorably discharged for a service-connected disability or for a disability subsequently adjudicated to have been service connected or died in service, who is either a resident of and living in this state at the time of making application or is deceased, and whose selective service local board, if any, and home of record at time of entry or reentry into active service as shown on the veteran's report of separation from the U.S. armed forces for a qualifying period were in this state or who was either a resident of this state at the time of entry or reentry into active duty or has been a resident of this state for at least 10 years next preceding the veteran's application or death. If the person had more than one qualifying term of service, at least one term of service must have been under honorable conditions or have been terminated by an honorable discharge for the purpose of establishing eligibility under this section and s. 45.37 (1a). Veterans who are otherwise eligible and who are serving on active duty in the U.S. armed forces need not be living in this state on date of application to qualify for benefits from the department. The benefits available to veterans are also available to the unremarried surviving spouses and minor or dependent children of deceased veterans if the unremarried surviving spouses or minor or dependent children are residents of and living in this state at the time of making application. Any person whose service on active duty with the U.S. armed forces or in forces incorporated as part of the U.S. armed forces makes the person eligible for general U.S. department of veterans affairs benefits shall be deemed to have served under honorable conditions for the purpose of this subsection and s. 45.37 (1a). The following are designated as war periods:

**SECTION 9.** 45.37 (1a) of the statutes is amended to read:

45.37 (1a) DEFINITION OF VETERAN. "Veteran" as used in this section means any person who served on active duty under honorable conditions in the U.S. armed forces or in forces incorporated as part of the U.S. armed forces who was entitled to receive the armed forces expeditionary medal, established by executive order 10977 on December 4, 1961, the Vietnam service medal established by executive order 11231 on July 8, 1965, the navy expeditionary medal or the marine corps expeditionary medal or who served in Grenada, Lebanon, Panama or a Middle East crisis under s. 45.34 or any person who served for at least one day during a war period, as defined in s. 45.35 (5) (a) to (g) or under section 1 of executive order 10957, dated August 10, 1961, and who was officially reported missing in action, killed in action or who

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died in service, or who was discharged under honorable conditions therefrom after 90 days or more of active service, or if having served less than 90 days was honorably discharged for a service-connected disability or for a disability subsequently adjudicated to have been service connected, or who died as a result of service-connected disability.

**SECTION 10.** 45.42 of the statutes is amended to read:

**45.42 Burial places compiled.** (1) The department may compile a record of the burial places within the state of persons who served in the U.S. armed forces in time of war as defined in s. 45.35 (5) (a) to (g) or in Grenada, Lebanon, Panama or a Middle East crisis under s. 45.34, or under section 1 of executive order 10957, dated August 10, 1961, or whose service entitled them to receive the armed forces expeditionary medal, established by executive order 10977 on December 4, 1961, the Vietnam service medal established by executive order 11231 on July 8, 1965, the navy expeditionary medal or the marine corps expeditionary medal. The record, so far as practicable, may indicate the name of each person; the service in which engaged; the appropriate designation of armed forces unit; the rank and period of service; the name and location of the cemetery or other place in which the body is interred; the location of the grave in the cemetery or other place; and the character of headstone or other marker, if any, at the grave.

(2) The department may have blank forms prepared whereby the information required for the record may be transmitted to it and may distribute the forms to county veterans' service officers. The county veterans' service officer within whose county and cemetery or burial place is located in which are interred the bodies of persons who served in the U.S. armed forces in time of war as defined in s. 45.35 (5) (a) to (g) or in Grenada, Lebanon, Panama or a Middle East crisis under s. 45.34 or under section 1 of executive order 10957, dated August 10, 1961, or whose service entitled them to receive the armed forces expeditionary medal, established by executive order 10977 on December 4, 1961, the Vietnam service medal established by executive order 11231 on July 8, 1965, the navy expeditionary medal or the marine corps expeditionary medal shall submit the facts required for such record to the department on the forms provided by it, if so requested by the department.

**SECTION 11.** 45.43 (1) (a) and (6) (b) of the statutes are amended to read:

45.43 (1) (a) Except as provided under par. (b), the county board shall elect a county veterans' service officer who shall be a Wisconsin resident who served under honorable conditions in the U.S. armed forces of the ~~United States~~ in time of war as set forth in s. 45.35 (5) (a) to (g) or in Grenada, Lebanon, Panama or a Middle East crisis under s. 45.34.

(6) (b) Except as provided under par. (c), the county board may appoint assistant county veterans' service

officers who shall be persons who served under honorable conditions in the U.S. armed forces in time of war as set forth in s. 45.35 (5) (a) to (g) or in Grenada, Lebanon, Panama or a Middle East crisis under s. 45.34.

**SECTION 12.** 45.71 (16) (a) (intro.) of the statutes is amended to read:

45.71 (16) (a) (intro.) Any person who served on active duty under honorable conditions in the U.S. armed forces or in forces incorporated as part of the U.S. armed forces and who is entitled to receive the armed forces expeditionary medal, established by executive order 10977 on December 4, 1961, the Vietnam service medal established by executive order 11231 on July 8, 1965, the navy expeditionary medal or the marine corps expeditionary medal or who served in Grenada, Lebanon, Panama or a Middle East crisis under s. 45.34 or any person who served for 90 days or more during a war period as enumerated under subs. 1 to 9 or under section 1 of executive order 10957, dated August 10, 1961, or if having served less than 90 days was honorably discharged for a service-connected disability or for a disability subsequently adjudicated to have been service-connected or died in service, or who served on active duty for more than 6 months during the period between February 1, 1955, and August 4, 1964, and was honorably discharged, and who has been a resident of this state for at least 5 years next preceding an application or death or who was a resident of this state at the time of enlistment or induction into service and is either a resident of and living in this state at the time of making application or is deceased. If the person had more than one qualifying term of service, at least one term of service must have been under honorable conditions or have been terminated by an honorable discharge. Veterans who are otherwise eligible and who are serving on active duty in the U.S. armed forces need not be living in this state on date of application to qualify for a loan under this chapter. The following are designated as war periods:

**SECTION 14.** 71.05 (6) (b) 13. of the statutes is created to read:

71.05 (6) (b) 13. Any amount of basic, special and incentive pay income or compensation, as those terms are used in 37 USC chapters 3 and 5, received from the federal government by a person who is a member of a reserve component of the U.S. armed forces, as defined in 26 USC 7701 (a) (15), and is below the grade of commissioned officer, for services performed for Operation Desert Shield or Operation Desert Storm in the Desert Shield or Desert Storm theater of operations. In this subdivision, "services performed for Operation Desert Shield or Operation Desert Storm" means service in a unit of the U.S. armed forces if:

a. The service is performed by a person who is a member of a reserve component of the U.S. armed forces, is below the grade of commissioned officer and is acti-

vated for Operation Desert Shield or Operation Desert Storm; and

b. The service occurs during the period that there is in effect a designation by the president of the United States that the service is part of Operation Desert Shield or Operation Desert Storm.

**SECTION 15.** 71.05 (6) (b) 14. of the statutes is created to read:

71.05 (6) (b) 14. Up to \$500 per month of basic, special and incentive pay income or compensation, as those terms are used in 37 USC chapters 3 and 5, received from the federal government by a person who is a member of a reserve component of the U.S. armed forces, as defined in 26 USC 7701 (a) (15), and is a commissioned officer, for services performed for Operation Desert Shield or Operation Desert Storm in the Desert Shield or Desert Storm theater of operations. In this subdivision, “services performed for Operation Desert Shield or Operation Desert Storm” means service in a unit of the U.S. armed forces if:

a. The service is performed by a person who is a member of a reserve component of the U.S. armed forces, is a commissioned officer and is activated for Operation Desert Shield or Operation Desert Storm; and

b. The service occurs during the period that there is in effect a designation by the president of the United States that the service is part of Operation Desert Shield or Operation Desert Storm.

**SECTION 15m.** 71.85 (3) of the statutes is created to read:

71.85 (3) ABATEMENT OF INTEREST AND PENALTIES. No penalty or interest that has been imposed under this subchapter on a taxpayer who is eligible for the exemption under s. 71.05 (6) (b) 13. or 14. may continue to accrue while the taxpayer is in the Operation Desert Shield or Operation Desert Storm theater of operations and for 180 days after the taxpayer leaves the Operation Desert Shield or Operation Desert Storm theater of operations.

**SECTION 16.** 230.16 (7) of the statutes is amended to read:

230.16 (7) A preference shall be given to any qualifying veteran who gains eligibility on any competitive

employment register and who does not currently hold a permanent appointment or have mandatory restoration rights to a permanent appointment to any position. A preference means that if a veteran gains eligibility on any competitive employment register and does not currently hold a permanent appointment or have mandatory restoration rights to a permanent appointment to any position, 5 points shall be added to his or her grade. If a veteran has a disability which is directly traceable to war service, the veteran shall be accorded a total of 10 points. “Veteran” as used in this subsection means any person who served on active duty under honorable conditions in the U.S. armed forces who was entitled to receive either the armed forces expeditionary medal, established by executive order 10977 on December 4, 1961, or the Vietnam service medal established by executive order 11231 on July 8, 1965, or who served in Grenada, Lebanon, Panama or a Middle East crisis under s. 45.34 or any person who served for at least one day during a war period, as defined in s. 45.35 (5) (a) to (g) or under section 1 of executive order 10957 dated August 10, 1961. This subsection applies to the award of credit to veterans under ss. 62.13 (4) (d), 63.08 (1) (f), 63.37 and 66.19 (1).

**SECTION 17.** 341.14 (6) (a) of the statutes is amended to read:

341.14 (6) (a) Upon application to register an automobile or station wagon or a motor truck or dual purpose farm truck which 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. 45.35 (5) (b) to (g) or in Grenada, Lebanon, Panama 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. 45.35 (5) (b) to (g) or in Grenada, Lebanon, Panama or a Middle East crisis under s. 45.34, the department shall issue to the person a special plate which is colored red, white and blue and which has the words “ex-prisoner of war” placed on the plate in the manner designated by the department.