

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-4010/1dn
MES:cjs:kjf

October 10, 2001

Representative Owens:

This bill is drafted according to your instructions, in that the bill first applies to taxable years beginning on January 1, 2001. This initial applicability provision may cause administrative problems for the Department of Revenue because their tax forms and instructions are already printed for tax year 2001, and they obviously do not provide for the changes contained in this bill. Please let me know if you want any changes made to the bill. The provisions of this bill are based on s. 71.05 (6) (b) 13. and 14., which applied to Operation Desert Shield and Operation Desert Storm.

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