

**DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRB-4015/1dn
MES:wlj:kjf

October 10, 2001

Senator Moen:

This bill is drafted according to your instructions in that it 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.

Basically, this bill contains provisions that are similar to the provisions that applied to Operation Desert Shield and Operation Desert Storm, although the tax exemption in this bill also applies to active duty personnel who are assigned to the Operation Enduring Freedom theater of operations and not just to members of a reserve component of the armed forces who are activated for the operation.

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