## ASSEMBLY SUBSTITUTE AMENDMENT 2, TO 1995 ASSEMBLY BILL 706

March 22, 1996 - Offered by Joint Committee on Finance.

AN ACT to repeal 45.76 (1) (c) 1. a. to d.; to renumber 45.35 (5) (a) to (h); to 1  $\mathbf{2}$ renumber and amend 45.35 (5) (intro.), 45.35 (5m), 45.358 (1), 45.71 (16) (a) 3 1. to 10., 45.76 (1) (c) 1. (intro.), 71.03 (7) and 71.85 (3); to consolidate, 4 renumber and amend 45.71 (16) (intro.) and (a) (intro.); to amend 25.36 (1), 5 45.01, 45.16, 45.25 (2) (b), 45.25 (2) (d), 45.25 (3) (a), 45.34 (title), 45.35 (5) (title), 6 45.358 (2), 45.358 (3), 45.37 (1a), 45.37 (3) (b), 45.37 (15) (a) and (b), 45.42 (1), 7 45.42 (2), 45.43 (1) (a), 45.43 (6) (b), 45.71 (16) (b) and (c), 45.73 (2), 45.74 (1) 8 (intro.), 45.745 (1), 45.79 (5) (a) 9., 230.03 (14) (b), 230.03 (14) (c), 341.08 (7), 9 341.14 (6) (a) and 343.20 (4); and **to create** 20.485 (2) (yg), 45.015, 45.34 (5), 10 45.35 (5) (a) 1. (intro.) and 2. (intro.), 45.35 (5m) (b), 45.358 (1) (a), 45.358 (3) 11 (e), (f) and (g), 45.43 (8), 45.71 (16) (a) 1m. (intro.) and 2m. (intro.), 71.03 (7) (b), 12 71.05 (6) (b) 22., 71.05 (6) (b) 23. and 71.85 (3) (b) of the statutes; **relating to:** 13 eligibility for veterans programs; defining service in the Balkan area; 14 exemption of veterans cemeteries from certain requirements; acquisition of 15 home loan revenue bonds; delaying the expiration dates of operator's licenses 16 and motor vehicle registration of certain active-duty U.S. armed forces

personnel; extending eligibility and employer contributions toward premium payments for health insurance coverage under the state health insurance plan for certain state and authority employes who are serving in the Balkan area; creating an individual income tax exemption for pay received from the federal government by certain members of the armed forces participating in Operation Balkan Endeavor; abating the interest and penalties otherwise due on certain tax returns for certain members of the military; exempting certain members of the armed forces participating in Operation Balkan Endeavor or a successor operation from interest otherwise due for filing income tax returns after April 15, 1996; and making an appropriation.

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

**Section 1.** 20.485 (2) (yg) of the statutes is created to read:

20.485 (2) (yg) Acquisition of 1981 revenue bond mortgages. A sum sufficient to acquire the outstanding mortgages issued with the proceeds of the 1981 veterans home loan revenue bond issuance.

**SECTION 2.** 25.36 (1) of the statutes, as affected by 1995 Wisconsin Act 27, is amended to read:

25.36 (1) Except as provided in sub. (2), all moneys appropriated or transferred by law shall constitute the veterans trust fund which shall be used exclusively for the purchase of mortgages issued with the proceeds of the 1981 veterans home loan revenue bond issuance in an amount sufficient to retire that bond issue or for the veterans programs under ss. 20.485 (2) (m), (mn), (tm), (u), (v), (vo), (w), (z) and (zm), 45.01, 45.25, 45.351 (1) and (2), 45.353, 45.356, 45.357, 45.396, 45.397 and 45.43 (7) and administered by the department of veterans affairs, including all moneys

received from the federal government for the benefit of veterans or their dependents; all moneys paid as interest on and repayment of loans under the post-war rehabilitation fund; soldiers rehabilitation fund, veterans housing funds as they existed prior to July 1, 1961; all moneys paid as interest on and repayment of loans under this fund; all moneys paid as expenses for, interest on and repayment of veterans trust fund stabilization loans; all mortgages issued with the proceeds of the 1981 veterans home loan revenue bond issuance purchased with moneys in the veterans trust fund; and all gifts of money received by the board of veterans affairs for the purposes of this fund.

**Section 3.** 45.01 of the statutes is amended to read:

45.01 Wisconsin veterans museum; space for. The department of administration shall provide suitable space for the purpose of a memorial hall, designated as the Wisconsin veterans museum, 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) (e), or in Bosnia, Grenada, Lebanon, Panama, Somalia or a Middle East crisis under s. 45.34, and the department of veterans affairs shall operate and conduct the Wisconsin veterans museum.

**Section 4.** 45.015 of the statutes is created to read:

**45.015** Eligibility for benefits. 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 that person eligible for general U.S. department of veterans affairs benefits shall be considered to have served under honorable conditions for purposes of this chapter.

**Section 5.** 45.16 of the statutes is amended to read:

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**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 war, 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 Bosnia, Grenada, Lebanon, Panama, Somalia 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 a 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 6.** 45.25 (2) (b) of the statutes is amended to read:

45.25 (2) (b) The individual served on active duty, except service on active duty for training purposes, under honorable conditions other than dishonorable in the U.S. armed forces for 2 continuous years or more or the full period of the individual's initial service obligation, whichever is less. An individual discharged for reasons of

hardship or a service-connected disability or released due to a reduction in the U.S. armed forces prior to the completion of the required period of service is eligible, regardless of the actual time served.

**Section 7.** 45.25 (2) (d) of the statutes is amended to read:

45.25 (2) (d) The individual <u>is a resident at the time of application for the tuition and fee reimbursement program and</u> was a Wisconsin resident at the time of entry or reentry into service or for the 5-year period immediately preceding application for the tuition and fee reimbursement program was a resident for any consecutive 5-year period after completing service on active duty and before the time of application. If a person applying for a benefit under this section meets that 5-consecutive-year residency requirement, the department may not require the person to reestablish that he or she meets the 5-consecutive-year residency requirement when he or she later applies for any other benefit under this chapter that requires a 5-consecutive-year residency.

**SECTION 8.** 45.25 (3) (a) of the statutes, as affected by 1995 Wisconsin Act 27, is amended to read:

45.25 (3) (a) An individual who meets the requirements under sub. (2), upon satisfactory completion of an undergraduate semester in any institution or center within the university of Wisconsin system or a semester at any technical college district school under ch. 38, may be reimbursed for up to 35% 50% of the individual's tuition and fees, other than textbooks and other costs, charged by the institution, center or school, or the difference between the individual's tuition and fees and the grants or scholarships, including those made under s. 21.49, that the individual receives specifically for the payment of the tuition or fees, whichever is less. Reimbursement is available only for tuition and fees that are part of a curriculum

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1	that is relevant to a degree in a particular course of study at the institution, center
2	or school.
3	<b>SECTION 9.</b> 45.34 (title) of the statutes is amended to read:
4	45.34 (title) Lebanon, Grenada, Middle East crisis, Panama, Bosnia and
5	Somalia.
6	<b>Section 10.</b> 45.34 (5) of the statutes is created to read:
7	45.34 (5) Service in Bosnia. A person shall be considered to have served in
8	Bosnia if the person served for 90 days or more in support of Operation Balkan
9	Endeavor or served for 90 days or more in Austria, Bosnia-Hezegovina, Czech
10	Republic, Croatia, Hungary, Macedonia, Montenegro, Serbia including the
11	autonomous provinces of Kosovo and Vojvodina, Slovakia or Slovenia, or in
12	territorial waters adjacent to any of those countries, under all of the following
13	conditions:
14	(a) Under an active duty order, an involuntary extension of an active duty order
15	or a unit assignment order.
16	(b) Under honorable conditions.
17	(c) Between December 1, 1995, and the ending date of Operation Balkan
18	Endeavor or a successor operation, as established by the department of veterans
19	affairs by rule.
20	<b>Section 11.</b> 45.35 (5) (title) of the statutes is amended to read:
21	45.35 (5) (title) Veteran defined; benefit.
22	<b>Section 12.</b> 45.35 (5) (intro.) of the statutes is renumbered 45.35 (5) (a) (intro.)
23	and amended to read:
24	45.35 (5) (a) (intro.) "Veteran" as used in this chapter, except in s. 45.37 and
25	unless otherwise modified, means any person who has 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, and who meets
the following conditions:
1. a. Has served in Bosnia, Grenada, Lebanon, Panama, Somalia or a Middle
East crisis under s. 45.34 or whose service.
b. Was 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.
c. Has served for 90 days or more during a war period as enumerated under
pars. (a) to (h) par. (e) 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.
2. a. His or her 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;.
b. Was a resident of this state at the time of entry or reentry into active duty
or has.
c. Has been a resident of this state for at least 10 years next preceding the
veteran's any consecutive 5-year period after completing service on active duty and
before his or her application or death. If a person applying for a benefit under this
subchapter meets that 5-consecutive-year residency requirement, the department

may not require the person to reestablish that he or she meets the
5-consecutive-year residency requirement when he or she later applies for any other
benefit under this chapter that requires a 5-consecutive-year residency.
(b) If the person had more than one qualifying term of service <u>under par. (a) 1.</u>
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).
(c) 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.
(d) 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 or
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).
(e) The following are designated as war periods:
<b>Section 13.</b> $45.35$ (5) (a) to (h) of the statutes are renumbered $45.35$ (5) (e) 1
to 8.
SECTION 14. 45.35 (5) (a) 1. (intro.) and 2. (intro.) of the statutes are created to
read:

45.35 (5) (a) 1. (intro.) The person is a resident of and living in this state at the

time of making application, or is deceased, and meets one of the following conditions:

1	2. (intro.) The person is a resident of and living in this state at the time of
2	making application or is deceased, and meets one of the following conditions:
3	<b>Section 15.</b> $45.35~(5\text{m})$ of the statutes is renumbered $45.35~(5\text{m})$ (a), and $45.35$
4	(5m) (a) 2., as renumbered, is amended to read:
5	45.35 (5m) (a) 2. Any child of the veteran under 18 years of age, or <u>under the</u>
6	age of 26 if in full attendance at a recognized school of instruction, or of any age if
7	incapable of self-support by reason of mental or physical disability. "Child" as used
8	in this section means any natural child, any legally adopted child, any stepchild or
9	child if a member of the veteran's household or any nonmarital child if the veteran
10	acknowledges paternity or the same has been otherwise established.
11	<b>Section 16.</b> 45.35 (5m) (b) of the statutes is created to read:
12	45.35 (5m) (b) For purposes of defining "dependent" under this subsection,
13	"veteran" includes a person who served on active duty under honorable conditions
14	in the U.S. armed forces or in forces incorporated as part of the U.S. armed forces,
15	who was a resident of this state at the time of entry or reentry into active duty and
16	who died while on active duty if that death was not the result of the veteran's wilful
17	misconduct.
18	<b>Section 17.</b> 45.358 (1) of the statutes, as created by 1995 Wisconsin Act 27, is
19	renumbered 45.358 (1) (intro.) and amended to read:
20	45.358 (1) (title) Definition Definitions. (intro.) In this section, "veteran":
21	(b) "Veteran" means a person who has served on active duty in the U.S. armed
22	forces.
23	<b>Section 18.</b> 45.358 (1) (a) of the statutes is created to read:
24	45.358 (1) (a) "Dependent child" means any natural or adoptive child under 18
25	years of age, or under the age of 26 if in full attendance at a recognized school of

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1	instruction, or of any age if the child is unmarried and incapable of self-support by
2	reason of mental or physical disability.
3	Section 19. 45.358 (2) of the statutes, as affected by 1995 Wisconsin Act 27,
4	is amended to read:
5	45.358 (2) Construction and operation of cemeteries. Subject to
6	authorization under ss. 13.48 (10) and 20.924 (1), the department of veterans affairs
7	may construct and operate veterans cemeteries in northwestern and southeastern
8	Wisconsin and may employ such personnel as are necessary for the proper
9	management of the cemeteries. The department may acquire, by gift, purchase or
10	condemnation, lands necessary for the purposes of the cemeteries. Title to the
11	properties shall be taken in the name of this state. Every deed of conveyance shall
12	be immediately recorded in the office of the proper register of deeds and thereafter
13	filed with the secretary of state. All cemeteries operated by the department are
14	exempt from the requirements of ss. 157.061 to 157.70 and 440.90 to 440.95.
15	<b>Section 20.</b> 45.358 (3) of the statutes, as created by 1995 Wisconsin Act 27, is
16	amended to read:
17	45.358 (3) ELIGIBILITY. The following persons are eligible for burial at a
18	cemetery constructed and operated under sub. (2) or s. 45.37 (15):
19	(a) A veteran who died while on active duty or who was discharged or released
20	from active duty in the U.S. armed forces under honorable conditions and who was
21	a resident of this state at the time of his or her entry or reentry into active service
22	and his or her dependent children and unremarried surviving spouse who are
23	residents of this state at the time of their deaths.

(b) A veteran who was discharged or released from active duty in the U.S.

armed forces under honorable conditions other than dishonorable and who was a

resident of this state at the time of his or her death and his or her <u>dependent</u> children
and unremarried surviving spouse who are residents of this state at the time of their
deaths.

- (c) The spouse <u>or dependent child</u> of a veteran who is serving <u>an on</u> active duty at the time of the spouse's <u>or dependent child's</u> death if the veteran was a resident of this state at the time of the veteran's entry or reentry into active service <del>and if the spouse was a resident of this state at the time of the spouse's death.</del>
- (d) The spouse <u>or dependent child</u> of a veteran if the veteran <u>was a resident of</u> this state at the time of his or her entry or reentry into active service and was discharged or released from active duty in the U.S. armed forces under <u>honorable</u> conditions other than dishonorable and if the veteran and spouse were residents of this state at the time of the spouse's death.
  - **SECTION 21.** 45.358 (3) (e), (f) and (g) of the statutes are created to read:
- 45.358 (3) (e) The spouse or dependent child of a veteran who was discharged or released from active duty in the U.S. armed forces under honorable conditions if the veteran and spouse or dependent child were residents of this state at the time of the spouse's or dependent child's death.
- (f) A person who was a resident of this state at the time of his or her death and who has 20 or more years of creditable military service for retirement pay as a member of the Wisconsin army national guard or air national guard or a reserve component of the U.S. armed forces or who would have been entitled to that retirement pay except that the person was under 60 years of age at the time of his or her death, and the person's spouse, unremarried surviving spouse and dependent children who are residents of this state at the time of the spouse's, unremarried surviving spouse's or dependent children's death.

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(g) A veteran who was discharged or released from active duty in the U.S. armed forces under honorable conditions and who was a resident of the state for at least 5 consecutive years after completing service on active duty.

**Section 22.** 45.37 (1a) of the statutes is amended to read:

45.37 (1a) Definition of Veteran. "Veteran" as used in this section Except as provided in sub. (15) (a) and (b), in this section "veteran" 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 Bosnia, Grenada, Lebanon, Panama, Somalia 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 (h) (e) or under section 1 of executive order 10957, dated August 10, 1961, and who was officially reported missing in action, or killed in action or who 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 23.** 45.37 (3) (b) of the statutes, as affected by 1995 Wisconsin Act 123, is amended to read:

45.37 (3) (b) *Nonresident*. A veteran who was not a resident of this state at the time of enlistment or induction into service but who is otherwise qualified for membership may be admitted if the veteran has been a resident of this state for the

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5 years next preceding any consecutive 5-year period after completing service on active duty and before the date of application. If a person applying for a benefit under this subchapter meets that 5-consecutive-year residency requirement, the department may not require the person to reestablish that he or she meets the 5-consecutive-year residency requirement when he or she later applies for any other benefit under this chapter that requires a 5-consecutive-year residency.

**Section 24.** 45.37 (15) (a) and (b) of the statutes are amended to read:

45.37 (15) (a) A veteran who at the time of death is a resident of this state or who was a resident of the state for at least 15 consecutive years person who is eligible under s. 45.358 (3) for burial at a veterans cemetery is eligible for burial and interment at the cemetery of the home known as the "Wisconsin Veterans Memorial Cemetery". Cost The cost of preparing the grave and the erection of a marker for a veteran, as defined in s. 45.358 (1) (b), shall be paid from the appropriation made by s. 20.485 (1) (gk).

(b) Burial shall be provided in the cemetery of the home for any spouse, surviving spouse or parent of a veteran if the spouse, surviving spouse or parent at the time of death was a member of the home. Burial shall also be provided in the cemetery of the home for the parent, spouse or surviving spouse of a veteran, even if the parent, spouse or surviving spouse is not a member of the home at the time of death, if the parent, spouse or surviving spouse is a resident of this state at the time of death or was a resident of the state for at least 15 consecutive years. Application for burial shall be made to the department for permission to be buried therein at the person's own expense. The surviving spouse of the veteran, as defined in s. 45.358 (1) (b), shall have the privilege of selecting a lot next to the veteran if available.

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Permission shall be given by the department for a period of one year from date of granting, but may be extended, on request, for additional one-year periods.

**SECTION 25.** 45.42 (1) of the statutes is amended to read:

45.42 (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 (h) (e) or in Bosnia, Grenada, Lebanon, Panama, Somalia 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.

**Section 26.** 45.42 (2) of the statutes is amended to read:

45.42 **(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 (h) (e) or in <u>Bosnia</u>, Grenada, Lebanon, Panama, Somalia 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

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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 27.** 45.43 (1) (a) of the statutes is 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 on active duty under honorable conditions in the U.S. armed forces or in forces incorporated as part of the U.S. armed forces for 2 consecutive years, except service on active duty for training purposes, for 90 days or more in time of war as set forth in s. 45.35 (5) (a) to (h) 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; who served in Grenada, Lebanon, Panama, Somalia or a Middle East crisis under s. 45.34; who served under section 1 of executive order 10957 dated August 10, 1961; 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. An individual who is discharged for reasons of hardship or a service-connected disability or released due to a reduction in the U.S. armed forces or for the good of the service prior to the completion of the required period of service is eligible for election to the office, regardless of the actual time served.

**Section 28.** 45.43 (6) (b) of the statutes is amended to read:

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45.43 (6) (b) Except as provided under par. (c), the county board may appoint assistant county veterans' service officers who shall be Wisconsin residents 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 for 2 consecutive years, except service on active duty for training purposes, for 90 days or more in time of war as set forth in s. 45.35 (5) (a) to (h) 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; who served in Grenada, Lebanon, Panama, Somalia or a Middle East crisis under s. 45.34; who served under section 1 of executive order 10957 dated August 10, 1961; 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. An individual who is discharged for reasons of hardship or a service-connected disability or released due to a reduction in the U.S. armed forces or for the good of the service prior to the completion of the required period of service is eligible for appointment to the office, regardless of the actual time served.

**Section 29.** 45.43 (8) of the statutes is created to read:

45.43 (8) QUALIFICATIONS APPLICATION. The qualifications necessary to be a county veterans' service officer or assistant county veterans' service officer under subs. (1) (a) and (6) (b) apply only to persons elected to serve as county veterans' service officers or assistant county veterans' service officers on or after the effective date of this subsection .... [revisor inserts date], who have not served as county veterans' service officers or assistant county veterans' service officers before the effective date of this subsection .... [revisor inserts date].

1	Section 30. 45.71 (16) (intro.) and (a) (intro.) of the statutes are consolidated,
2	renumbered 45.71 (16) (a) (intro.) and amended to read:
3	45.71 (16) (a) (intro.) "Veteran" means: (a) Any any person who has served on
4	active duty under honorable conditions in the U.S. armed forces or in forces
5	incorporated as part of the U.S. armed forces, except service on active duty for
6	training purposes, and who is meets the following conditions:
7	1m. a. Is entitled to receive the armed forces expeditionary medal, established
8	by executive order 10977 on December 4, 1961, the Vietnam service medal
9	established by executive order 11231 on July 8, 1965, the navy expeditionary medal
10	or the marine corps expeditionary medal or who served.
11	b. Has served in Bosnia, Grenada, Lebanon, Panama, Somalia or a Middle East
12	crisis under s. 45.34 <del>or any person who served</del> .
13	c. Has served for 90 days or more during a war period as enumerated under
14	subds. 1. to 9. par. (am) or under section 1 of executive order 10957, dated August 10,
15	1961, except service on active duty for training purposes, or if having served less than
16	90 days was honorably discharged for a service-connected disability or for a
17	disability subsequently adjudicated to have been service-connected or died in
18	service <del>, or who served</del> .
19	d. Has served on active duty for more than 6 months during the period between
20	February 1, 1955, and August 4, 1964, and was honorably discharged, and who has.
21	2m. a. Has been a resident of this state for at least 5 years next preceding an
22	any consecutive 5-year period after completing service on active duty and before his
23	or her application or death or who was. If a person applying for a benefit under this
24	subchapter meets that 5-consecutive-year residency requirement, the department
25	may not require the person to reestablish that he or she meets the

1	5-consecutive-year residency requirement when he or she applies for any other
2	benefit under this chapter that requires a 5-consecutive-year residency.
3	b. Was a resident of this state at the time of enlistment or induction into service
4	and is either a resident of and living in this state at the time of making application
5	or is deceased.
6	(af) If the person had more than one qualifying term of service, at least one term
7	of service must have been under honorable conditions or have been terminated by an
8	honorable discharge.
9	(aj) Veterans who are otherwise eligible and who are serving on active duty in
10	the U.S. armed forces need not be living in this state on date of application to qualify
11	for a loan under this chapter.
12	(am) The following are designated as war periods:
13	<b>Section 31.</b> 45.71 (16) (a) 1. to 10. of the statutes are renumbered 45.71 (16)
14	(am) 1. to 10., and 45.71 (16) (am) 9., as renumbered, is amended to read:
15	45.71 (16) (am) 9. Vietnam war: Between August 5, 1964, and a date of
16	termination to be established by the legislature January 1, 1977, excepting service
17	on active duty for training purposes only.
18	<b>Section 32.</b> 45.71 (16) (a) 1m. (intro.) and 2m. (intro.) of the statutes are
19	created to read:
20	45.71 (16) (a) 1m. (intro.) The person meets one of the following conditions:
21	2m. (intro.) The person is either a resident of and living in this state at the time
22	of making application, or is deceased, and meets one of the following conditions:
23	<b>Section 33.</b> 45.71 (16) (b) and (c) of the statutes are amended to read:
24	45.71 (16) (b) An unremarried spouse of a deceased veteran shall be considered
25	a veteran under this subchapter.

1	(c) A minor or dependent child of a deceased veteran <u>shall be considered a</u>
2	veteran under this subchapter.
3	<b>Section 34.</b> 45.73 (2) of the statutes is amended to read:
4	45.73 (2) Allocation of Limited Loan resources. If the department estimates
5	that applications for loans under this subchapter will exceed the moneys available
6	for such loans, the department shall give priority to the most necessitous cases and
7	take all action necessary to spread the available moneys among the maximum
8	possible number of veterans. The board of veterans affairs shall establish procedures
9	whereby veterans of the Vietnam war, as defined in s. $45.71(16)(a)(am)$ 9., receive
10	first priority.
11	<b>Section 35.</b> 45.74 (1) (intro.) of the statutes is amended to read:
12	45.74 (1) Annual income limitation. (intro.) For persons identified under s.
13	45.79 (7) (c) 1. and 2., the annual income of the person or both the person and the
14	person's spouse exceeds whichever of the following applies:
15	<b>Section 36.</b> 45.745 (1) of the statutes is amended to read:
16	45.745 (1) Annual income limitation. For persons identified under s. 45.79 (7)
17	(c) 1. and 2, the annual income of the person or both the person and the person's
18	spouse does not exceed 140% of the amount specified under s. 45.74 $(1)$ .
19	<b>Section 37.</b> 45.76 (1) (c) 1. (intro.) of the statutes is renumbered $45.76$ (1) (c)
20	1. and amended to read:
21	45.76 (1) (c) 1. A loan of not more than \$15,000 to improve a home, including
22	construction of a garage but not including any of the following:.
23	Section 38. 45.76 (1) (c) 1. a. to d. of the statutes are repealed.
24	<b>Section 39.</b> 45.79 (5) (a) 9. of the statutes is amended to read:

45.79 (5) (a) 9. With prior approval of the building commission, retire all veterans mortgage revenue bonds, 1980 series A or all 1981 veterans home loan revenue bonds and transfer any assets remaining in the bond funds fund after retirement into the veterans trust fund. The department may sell the assets transferred to the veterans trust fund under this subdivision and deposit the proceeds of any sale into the veterans trust fund. The proceeds of any sale of assets transferred to the veterans trust fund under this subdivision shall be used to provide loans under s. 45.356.

**SECTION 40.** 71.03 (7) of the statutes is renumbered 71.03 (7) (intro.) and amended to read:

71.03 (7) Extension of time to file. (intro.) Returns of natural persons and fiduciaries that require a statement of amounts or information contained or entered on a corresponding return under the internal revenue code shall be filed within the time fixed under that code for filing of the corresponding federal return. Any extension of time granted by law or by the internal revenue service for the filing of that corresponding federal return extends the time for filing under this chapter if a copy of the taxpayer's application to the internal revenue service requesting the extension is filed with the return under this chapter or if a copy of any request for an extension required by the internal revenue service is filed with the return under this chapter or at an earlier date that the department prescribes by rule and if the taxpayer pays the Wisconsin tax in the manner applicable to federal income taxes under the internal revenue code. Taxes payable upon the filing of the return do not become delinquent during the period of an extension but are subject to interest at the rate of 12% per year during such period, except, for except as follows:

(a) For taxable years beginning after December 31, 1989, and before January 1, 1991, for persons who served in support of Operation Desert Shield, Operation Desert Storm or an operation that is a successor to Operation Desert Shield or Operation Desert Storm in the United States, or for persons who served in Egypt, Israel, Diego Garcia or Germany, 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 Desert Shield, Operation Desert Storm or an operation that is a successor to Operation Desert Shield or Operation Desert Storm in the Desert Shield or Desert Storm theater of operations.

**Section 41.** 71.03 (7) (b) of the statutes is created to read:

71.03 (7) (b) For taxable years beginning after December 31, 1994, and before January 1, 1997, for persons who served in support of Operation Balkan Endeavor or an operation that is a successor to Operation Balkan Endeavor, or for persons who served in Croatia, Bosnia and Herzegovina, Serbia, Macedonia, Montenegro, Hungary, Austria, Slovakia, Czech Republic or Slovenia, 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 Balkan Endeavor or an operation that is a successor to Operation Balkan Endeavor in the Balkan Endeavor theater of operations.

**Section 42.** 71.05 (6) (b) 22. of the statutes is created to read:

71.05 **(6)** (b) 22. 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 Balkan Endeavor. In this

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- subdivision, "services performed for Operation Balkan Endeavor" means service in a unit of the U.S. armed forces if:
  - a. The person is activated for Operation Balkan Endeavor; 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 Balkan Endeavor.
    - **SECTION 43.** 71.05 (6) (b) 23. of the statutes is created to read:
  - 71.05 (6) (b) 23. 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 Balkan Endeavor. In this subdivision, "services performed for Operation Balkan Endeavor" means service in a unit of the U.S. armed forces if:
    - a. The person is activated for Operation Balkan Endeavor; 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 Balkan Endeavor.
  - **SECTION 44.** 71.85 (3) of the statutes is renumbered 71.85 (3) (intro.) and amended to read:
  - 71.85 (3) ABATEMENT OF INTEREST AND PENALTIES. (intro.) No penalty or interest that has been imposed under this subchapter on a taxpayer who is eligible for the exemption under s.:
  - (a) Section 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

1	and for 180 days after the taxpayer leaves the Operation Desert Shield or Operation
2	Desert Storm theater of operations.
3	<b>Section 45.</b> 71.85 (3) (b) of the statutes is created to read:
4	71.85 (3) (b) Section 71.05 (6) (b) 22. or 23. may continue to accrue while the
5	taxpayer is in the Operation Balkan Endeavor theater of operations and for 180 days
6	after the taxpayer leaves the Operation Balkan Endeavor theater of operations.
7	<b>Section 46.</b> 230.03 (14) (b) of the statutes is amended to read:
8	230.03 (14) (b) A person who served on active duty under honorable conditions
9	in the U.S. armed forces in <u>Bosnia</u> , Grenada, Lebanon, Panama, Somalia or a Middle
10	East crisis under s. 45.34.
11	<b>Section 47.</b> 230.03 (14) (c) of the statutes is amended to read:
12	230.03 (14) (c) A person who served on active duty under honorable conditions
13	in the U.S. armed forces for at least one day during a war period, as defined in s. 45.35
14	(5) (a) to (h) (e) or under section 1 of executive order 10957 dated August 10, 1961.
15	<b>Section 48.</b> 341.08 (7) of the statutes is amended to read:
16	341.08 (7) A vehicle's registration does not expire on the date of expiration of
17	registration under ss. 341.25 to 341.36 if, on that date of expiration, the registrant
18	is serving on active-duty in the U.S. armed forces in the Middle East or in the
19	territorial or international waters adjacent to the Middle East as a participant in or
20	in support of Operation Desert Shield or Desert Storm and is absent from this state.
21	Any registration extended under this subsection expires 30 on the date that the
22	registrant returns to this state or 90 days after the registrant completes his or her
23	military service in that geographic area as a participant in or in support of those
24	operations is discharged from active duty, whichever is earlier. If a registration is

renewed after an extension under this subsection, the renewal period shall begin on the day after the date of expiration of registration.

**SECTION 49.** 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) (e) 2. to 8. 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. 45.35 (5) (b) to (g) (e) 2. to 8. or in Grenada, Lebanon, Panama, Somalia 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.

**Section 50.** 343.20 (4) of the statutes is amended to read:

343.20 (4) Any license issued under this chapter does not expire on the expiration date on the license if, on that expiration date, the licensee is serving on active-duty in the U.S. armed forces in the Middle East or in the territorial or international waters adjacent to the Middle East as a participant in or in support of Operation Desert Shield or Desert Storm and is absent from this state. Any license extended under this subsection expires 30 on the date that the license returns to this state or 90 days after the licensee completes his or her military service in that geographic area as a participant in or in support of those operations is discharged from active duty, whichever is earlier. If a license is renewed after an extension under

this subsection, the renewal period shall begin on the day after the expiration date on the license.

Section 51. Nonstatutory provisions; group health insurance coverage of certain state and authority employes participating in Operation Balkan Endeavor.

- (1) In this section:
- (a) "Eligible employe" means a state employe, as defined in section 40.02 (54t) of the statutes, as created by 1995 Wisconsin Act 27, to whom all of the following apply:
- 1. On or after December 1, 1995, is activated to perform service for the operation.
- 2. On the date on which he or she is activated to perform service for the operation, is insured and is receiving employer contributions under section 40.05 (4) of the statutes.
- 3. On the date on which he or she is activated to perform service for the operation, is either a member of the Wisconsin national guard; a member of a reserve component of the U.S. armed forces, as defined in section 40.02 (57m) of the statutes; or an individual who is recalled to active military duty from inactive reserve status and had been either discharged from active duty, discharged from a unit of the Wisconsin national guard or a reserve component of the U.S. armed forces, as defined in section 40.02 (57m) of the statutes, or retired from active military service.
- 4. Has received a military leave of absence under section 230.32 (3) (a) or 230.35 (3) of the statutes, under a collective bargaining agreement under subchapter V of chapter 111 of the statutes or under rules promulgated by the secretary of employment relations as a result of being activated to perform service for the

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- operation, or is eligible for reemployment under section 45.50 of the statutes after completion of his or her service for the operation.
- (b) "Employer" means the state agency, as defined in section 40.02 (54) of the statutes, by whom an eligible employe was employed on the date on which the eligible employe was activated to perform service for the operation.
- (c) "Employer contributions" means contributions paid toward the premium payments of an eligible employe by the employer of the eligible employe.
- (d) "Insured" means eligible for coverage under and properly enrolled in the state plan.
- (e) "Operation" means Operation Balkan Endeavor or an operation that is a successor to Operation Balkan Endeavor.
  - (f) "Premium" means the health insurance premium under the state plan.
- (g) "Service for the operation" means federal military duty as a participant in or in support of the operation.
- (h) "State plan" means the state group health insurance plan provided under subchapter IV of chapter 40 of the statutes.
- (2) (a) Notwithstanding sections 40.05 (4) and 40.51 (2) of the statutes, an eligible employe who is not insured may have his or her insurance under the state plan reinstated without furnishing evidence of insurability satisfactory to the insurer and may receive employer contributions under subsection (4) if the employe or the employe's designated representative makes a written election to have his or her insurance under the state plan reinstated and to receive employer contributions under subsection (4) and pays the amount of any employe contributions that are required to be paid under section 40.05 (4) of the statutes toward the premium payments.

(b) Notwithstanding section 40.05 (4) of the statutes, an eligible employe who
is insured may receive employer contributions under subsection (4) if the employe
or the employe's designated representative makes a written election to receive the
employer contributions under subsection (4) and pays the amount of any employe
contributions that are required to be paid under section 40.05 (4) of the statutes
toward the premium payments.

- (c) An eligible employe or his or her designated representative shall make an election under paragraph (a) or (b) on a form provided by his or her employer not later than 60 days after the date on which the eligible employe begins to perform service for the operation or 60 days after the effective date of this paragraph, whichever is later.
- (d) The group insurance board shall take any action necessary to include the period under paragraph (c) in the enrollment period under the state plan for eligible employes who are not insured.
- (3) Not later than 30 days after the effective date of this subsection, the employer of an eligible employe shall mail to the eligible employe or to the eligible employe's designated representative a written notification of the eligible employe's rights under this Section, along with the form required under subsection (2) (c).
- (4) Notwithstanding sections 40.05 (4) and 40.51 (2) of the statutes, the employer of an eligible employe who makes or whose designated representative makes an election under subsection (2) shall pay employer contributions toward the premium payments of the eligible employe during the period in which the eligible employe is performing service for the operation as follows:
- (a) The amount of the employer contributions paid toward each premium payment shall be equal to the amount of the employer contributions under section

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40.05 (4) of the statutes that would have been paid toward the premium payment if the eligible employe had continued employment with the employer instead of performing service for the operation.

- (b) If the eligible employe has been insured during the period beginning on the date on which the eligible employe left employment with the employer to perform service for the operation and ending on the date on which the eligible employe or the eligible employe's designated representative makes the election under subsection 2but the eligible employe did not receive employer contributions under section 40.05 (4) of the statutes toward one or more of the premium payments during that period, the employer shall pay to the eligible employe in a lump sum an amount equal to the employer contributions that would have been paid toward those premium payments under section 40.05 (4) of the statutes if the eligible employe had continued employment with the employer during that period instead of performing service for the operation.
- (c) The number of months for which the eligible employe receives employer contributions under paragraphs (a) and (b), when added to the number of months for which the eligible employe received employer contributions under section 40.05 (4) of the statutes during the period beginning on the date on which the eligible employe left employment with the employer to perform service for the operation and ending on the date on which the eligible employe ceases to perform service for the operation, may not exceed a total of 12 months.
- (d) No employer contributions may be paid under this subsection after the last day of the 24th month beginning after the effective date of this paragraph.
- (5) Notwithstanding sections 111.84 (1) and (2), 111.91 (1) and (2) and 111.93 (3) of the statutes, this Section applies to an eligible employe and to the employer

1	regardless of whether the eligible employe is unrepresented or represented by a labor
2	organization, as defined in section 111.81 (12) of the statutes.
3	SECTION 52. Initial applicability.
4	(1) The treatment of sections 71.03 (7), 71.05 (6) (b) 22. and 23. and 71.85 (3)
5	of the statutes and the creation of sections $71.03\ (7)\ (b)$ and $71.85\ (3)\ (b)$ of the statutes
6	first apply to taxable years beginning on January 1, 1995.
7	SECTION 53. Effective dates. This act takes effect on the first day of the first
8	month beginning after publication, except as follows:
9	(1) Section 51 (3) of this act takes effect on the day after publication.
10	(2) The treatment of section 45.25 (3) (a) of the statutes takes effect on July 1,
11	1997.
12	(END)