

**1983 Assembly Bill 1063**

Date of enactment: **May 10, 1984**

Date of publication: **May 18, 1984**

**1983 Wisconsin Act 530**

AN ACT *relating to* interest and penalties on income taxes due on renewable energy resource system refunds.

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

**SECTION 1. Nonstatutory provisions; interest and penalties on renewable energy resource system refunds.** Notwithstanding sections 71.09 (5) (a) and 71.13 (1) of the statutes, the department of revenue may not assess interest in respect to income taxes due solely because of a failure to include renewable energy resource system refunds in income on returns filed for taxable years to 1982. Notwithstanding section 71.11 of the statutes, the department of revenue may not assess penalties in respect to income taxes due solely because of a failure to include renewable energy resource system refunds in income on returns filed for any taxable year up to 1982.

---