



**SENATE SUBSTITUTE AMENDMENT 1,
TO 1995 SENATE BILL 556**

March 26, 1996 - Offered by COMMITTEE ON HUMAN RESOURCES, LABOR, TOURISM,
VETERANS AND MILITARY AFFAIRS.

1 **AN ACT to renumber** 71.85 (3); and **to create** 71.85 (3) (b) of the statutes;
2 **relating to:** interest and penalty waivers for certain payments made to
3 national guard technicians.

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

4 **SECTION 1.** 71.85 (3) of the statutes is renumbered 71.85 (3) (a).

5 **SECTION 2.** 71.85 (3) (b) of the statutes is created to read:

6 71.85 (3) (b) No penalty or interest that has been imposed under this
7 subchapter for taxable years beginning after December 31, 1988, and before January
8 1, 1997, on a taxpayer who was an employe of the Wisconsin national guard, who
9 worked as a technician and who was recognized as a federal employe under P.L.
10 90-486, or who is the surviving spouse of such a person, to the extent that the penalty
11 or interest or both relate to payments received from the U.S. civil service retirement
12 system by such a person, is due and may not be collected or imposed by the
13 department of revenue on or after the effective date of this paragraph [revisor
14 inserts date]. A person to whom this paragraph applies, who has paid interest or

1 penalties or both on payments that are described under this paragraph before the
2 effective date of this paragraph [revisor inserts date], is eligible to claim a refund
3 for the payment that he or she has made if the claim is filed within 8 years after the
4 unextended date on which the tax return was due.

5 (END)