



2007 SENATE BILL 101

March 20, 2007 - Introduced by Senators LEIBHAM, ROESSLER, SCHULTZ and HARSDORF, cosponsored by Representatives BIES, HINES, HAHN, LOTHIAN, HUBLER, ZIPPERER, ALBERS, A. OTT, TOWNSEND and SINICKI. Referred to Committee on Veterans and Military Affairs, Biotechnology and Financial Institutions.

1 **AN ACT to amend** 71.07 (6e) (a) 2. a., 71.07 (6e) (a) 2. b., 71.07 (6e) (a) 2. c., 71.07
2 (6e) (a) 3. (intro.) and 71.07 (6e) (a) 3. b. of the statutes; **relating to:** expanding
3 eligibility for the veterans and surviving spouses property tax credit.

Analysis by the Legislative Reference Bureau

Under current law, the veterans and surviving spouses property tax credit may be claimed by certain U.S. armed forces veterans and by the unremarried surviving spouses of certain veterans or members of the national guard or reserves (collectively, "veterans"). To be eligible to claim the credit, the veteran must meet several criteria, including being at least 65 years old, having been a resident of this state at the time of entry into the service, and having a service-connected disability rating of at least 100 percent.

Similarly, to be eligible to claim the credit as a spouse of a veteran, the veteran to whom the surviving unremarried surviving spouse was married must have been, generally, at least 65 years old at the time of his or her death, must have been a resident of this state at the time of entry into the service, and must have had a service-connected disability rating of at least 100 percent.

This bill expands the eligibility requirements for the credit for veterans and for the unremarried surviving spouses of veterans. Under the bill, the 65-year-old age requirement is repealed. Also under the bill, a veteran, or the unremarried surviving spouse of a veteran, is eligible to claim the credit if the veteran had been a resident of this state for any consecutive 10-year period after entry into active duty service.

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For further information see the *state* fiscal estimate, which will be printed as an appendix to this bill.

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

1 **SECTION 1.** 71.07 (6e) (a) 2. a. of the statutes is amended to read:

2 71.07 **(6e)** (a) 2. a. An individual who had served on active duty in the U.S.
3 armed forces or in forces incorporated as part of the U.S. armed forces; who was a
4 resident of this state at the time of entry into that active service, or who had been a
5 resident of this state for any consecutive 10-year period after entry into that active
6 duty service; and who, while a resident of this state, died while on active duty.

7 **SECTION 2.** 71.07 (6e) (a) 2. b. of the statutes is amended to read:

8 71.07 **(6e)** (a) 2. b. An individual who had served on active duty under
9 honorable conditions in the U.S. armed forces or in forces incorporated as part of the
10 U.S. armed forces; who was a resident of this state at the time of entry into that active
11 service; ~~who was at least 65 years of age at the time of his or her death or would have~~
12 ~~been 65 years of age at the close of the year in which the death occurred~~ or who had
13 been a resident of this state for any consecutive 10-year period after entry into that
14 active duty service; who was a resident of this state at the time of his or her death;
15 and who had a service-connected disability rating of 100 percent under 38 USC 1114
16 or 1134.

17 **SECTION 3.** 71.07 (6e) (a) 2. c. of the statutes is amended to read:

18 71.07 **(6e)** (a) 2. c. An individual who had served in the national guard or a
19 reserve component of the U.S. armed forces; who was a resident of this state at the
20 time of entry into that service, or who had been a resident of this state for any
21 consecutive 10-year period after entry into that service; and who, while a resident

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1 of this state, died in the line of duty while on active or inactive duty for training
2 purposes.

3 **SECTION 4.** 71.07 (6e) (a) 3. (intro.) of the statutes is amended to read:

4 71.07 **(6e)** (a) 3. (intro.) “Eligible veteran” means an individual ~~who is at least~~
5 ~~65 years of age and~~ who is verified by the department of veterans affairs as meeting
6 all of the following conditions:

7 **SECTION 5.** 71.07 (6e) (a) 3. b. of the statutes is amended to read:

8 71.07 **(6e)** (a) 3. b. Was a resident of this state at the time of entry into that
9 active service or had been a resident of this state for any consecutive 10-year period
10 after entry into that service.

11 **SECTION 6. Initial applicability.**

12 (1) This act first applies to taxable years beginning on January 1 of the year
13 in which this subsection takes effect, except that if this subsection takes effect after
14 July 31, this act first applies to taxable years beginning on January 1 of the year
15 following the year in which this subsection takes effect.

16 (END)