



2019 ASSEMBLY BILL 88

March 21, 2019 - Introduced by Representatives EDMING, BRANDTJEN, BROOKS, JAMES, KULP, MAGNAFICI, MURSAU, MYERS, PLUMER, SHANKLAND, SINICKI, SKOWRONSKI, SUMMERFIELD, TITTL, TRANEL, TUSLER and VRUWINK, cosponsored by Senators JACQUE, L. TAYLOR, CARPENTER, JOHNSON and MARKLEIN. Referred to Committee on Ways and Means.

1 **AN ACT** *to amend* 71.07 (6e) (a) 2. b. and 71.07 (6e) (a) 3. d.; and *to create* 71.07
2 (6e) (c) 4. of the statutes; **relating to:** reducing the eligibility threshold to claim
3 the veterans and surviving spouses property tax credit.

Analysis by the Legislative Reference Bureau

This bill reduces the eligibility threshold for an eligible veteran, the spouse of an eligible veteran, and the unremarried surviving spouse of an eligible veteran (claimants) to claim the veterans and surviving spouses property tax credit under the individual income tax system. Under the bill, a claimant may claim the credit if the claimant's service-connected disability rating is at least 70 percent. Currently, that rating must be 100 percent.

Under the bill, the maximum credit that a claimant may claim is multiplied by the percentage of the claimant's service-connected disability rating. The bill does not affect a claimant who claims the credit based on his or her individual unemployment rating.

For further information see the ***state and local*** 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:

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

ASSEMBLY BILL 88**SECTION 1**

1 71.07 **(6e)** (a) 2. b. An individual who had served on active duty under
2 honorable conditions in the U.S. armed forces or in forces incorporated as part of the
3 U.S. armed forces; who was a resident of this state at the time of entry into that active
4 service or who had been a resident of this state for any consecutive 5-year period
5 after entry into that active duty service; who was a resident of this state at the time
6 of his or her death; and who had either a service-connected disability rating of ~~100~~
7 at least 70 percent under 38 USC 1114 or 1134 or a 100 percent disability rating based
8 on individual unemployability.

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

10 71.07 **(6e)** (a) 3. d. Has either a service-connected disability rating of ~~100~~ at
11 least 70 percent under 38 USC 1114 or 1134 or a 100 percent disability rating based
12 on individual unemployability.

13 **SECTION 3.** 71.07 (6e) (c) 4. of the statutes is created to read:

14 71.07 **(6e)** (c) 4. If a claimant's service-connected disability rating is less than
15 100 percent, the amount that the claimant may claim, as calculated under par. (b),
16 shall be multiplied by a percentage that equals the eligible veteran's
17 service-connected disability rating.

18 **SECTION 4. Initial applicability.**

19 (1) This act first applies to taxable years beginning on January 1 of the year
20 in which this subsection takes effect, except that if this subsection takes effect after
21 July 31 this act first applies to taxable years beginning on January 1 of the year
22 following the year in which this subsection takes effect.

23

(END)