



State of Wisconsin
2015 – 2016 LEGISLATURE

LRBb0704/1
MES:wlj

**SENATE AMENDMENT 23,
TO SENATE SUBSTITUTE AMENDMENT 1,
TO SENATE BILL 21**

July 7, 2015 – Offered by Senators HANSEN, L. TAYLOR, RINGHAND, LASSA, BEWLEY,
C. LARSON, MILLER, RISSER, SHILLING and VINEHOUT.

1 At the locations indicated, amend the substitute amendment as follows:

2 **1.** At the appropriate places, insert all of the following:

3 “**SECTION 1.** 71.07 (9) (b) 1. of the statutes is amended to read:

4 71.07 (9) (b) 1. Subject to the limitations under this subsection and except as
5 provided in subds. 2., 4. and 5., and 6., a claimant may claim as a credit against, but
6 not to exceed the amount of, taxes under s. 71.02, 10% of the first \$2,000 of property
7 taxes or rent constituting property taxes, or 10% of the first \$1,000 of property taxes
8 or rent constituting property taxes of a married person filing separately.

9 **SECTION 2.** 71.07 (9) (b) 5. of the statutes is amended to read:

10 71.07 (9) (b) 5. For taxable years beginning after December 31, 1999, and
11 before January 1, 2015, subject to the limitations under this subsection a claimant
12 may claim as a credit against, but not to exceed the amount of, taxes under s. 71.02,

12% of the first \$2,500 of property taxes or rent constituting property taxes, or 12% of the first \$1,250 of property taxes or rent constituting property taxes of a married person filing separately.

SECTION 3. 71.07 (9) (b) 6. of the statutes is created to read:

71.07 (9) (b) 6. For taxable years beginning after December 31, 2014, subject to the limitations under this subsection a claimant may claim as a credit against, but not to exceed the amount of, taxes under s. 71.02, 17.6 percent of the first \$2,500 of property taxes or rent constituting property taxes, or 17.6 percent of the first \$1,250 of property taxes or rent constituting property taxes of a married person filing separately.”.

(END)