



State of Wisconsin
2021 - 2022 LEGISLATURE

LRB-5299/1

JK:cjs

2021 SENATE BILL 754

December 17, 2021 - Introduced by Senators PFAFF and LARSON, cosponsored by Representatives DOYLE, S. RODRIGUEZ, SNODGRASS, B. MEYERS, ANDERSON, HEBL, VRUWINK, SPREITZER, MILROY, HESSELBEIN, SHELTON, SHANKLAND, SUBECK, OHNSTAD and STUBBS. Referred to Committee on Financial Institutions and Revenue.

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

Analysis by the Legislative Reference Bureau

Under current law, an eligible veteran or surviving spouse may claim a refundable income tax credit equal to the amount of property taxes the claimant paid during the year on his or her principal dwelling in Wisconsin. Current law does not expressly address the treatment of renters. The Department of Revenue allows an eligible veteran or surviving spouse who is a renter to claim the credit if the claimant is required to pay the property taxes under the rental agreement or other written agreement with the landlord and pays the property taxes directly to the municipality.

Under this bill, an eligible veteran or surviving spouse may claim the credit in an amount equal to his or her rent constituting property taxes. The bill defines "rent constituting property taxes" to mean a specified percentage of the rent paid by the claimant during the year for the use of a principal dwelling as housing. The specified percentage is 20 percent if heat is included in the rent and 25 percent if heat is not included.

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:

