



1995 SENATE BILL 23

January 19, 1995 - Introduced by Senator C. POTTER, cosponsored by Representative BAUMGART. Referred to Committee on State Government Operations and Corrections.

1 **AN ACT to amend** 71.07 (9) (b) of the statutes; **relating to:** claiming the school
2 property tax credit.

Analysis by the Legislative Reference Bureau

Under current law, a claimant of the school property tax credit may claim up to 10% of the first \$2,000 of property taxes paid or rent constituting property taxes paid on the claimant's principal dwelling, subject to some modifications, or 10% of the first \$1,000 of property taxes paid or rent constituting property taxes paid if the claimant is a married person filing separately.

Under this bill, a married person filing separately may claim up to 10% of the first \$2,000 of property taxes paid or rent constituting property taxes paid on the claimant's principal dwelling, subject to some modifications, if the person's spouse does not claim the credit on his or her return.

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:

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

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

1 filing separately, or 10% of the first \$2,000 of property taxes or rent constituting
2 property taxes of a married person filing separately if the claimant's spouse does not
3 claim the credit under this subsection on his or her return for the year to which his
4 or her claiming spouse's claim relates.

5 **SECTION 2. Initial applicability.**

6 (1) This act first applies to taxable years beginning on January 1 of the year
7 in which this subsection takes effect.

8 (END)