

2005 DRAFTING REQUEST

Bill

Received: 03/17/2005

Received By: mshovers

Wanted: As time permits

Identical to LRB:

For: Gabe Loeffelholz (608) 266-1170

By/Representing: Dan, from Sen. Brown's office

This file may be shown to any legislator: NO

Drafter: mshovers

May Contact:

Addl. Drafters:

Subject: Tax, Individual - income credit

Extra Copies:

Submit via email: YES

Requester's email: Rep.Loeffelholz@legis.state.wi.us

Carbon copy (CC:) to: Pam.Shannon@legis.state.wi.us
tom.rhatican@dva.state.wi.us
anthony.hardie@dva.state.wi.us
ellen.nowak@legis.state.wi.us

Pre Topic:

No specific pre topic given

Topic:

Nonrefundable individual income tax credit for property taxes of veterans, surviving spouses

Instructions:

See attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	mshovers 03/17/2005 rnelson2 03/18/2005			_____			State
/1	mshovers 03/30/2005	lkunkel 03/31/2005	pgreensl 03/31/2005	_____	sbasford 03/31/2005		State

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/2	rnelson2 04/04/2005	lkunkel 04/04/2005	chaugen 04/04/2005	_____	lnorthro 04/04/2005	mbarman 04/04/2005	

FE Sent For:

"12"

<END>

4/13/05

Pam Shannon

Rush

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tom.rhatican@dva.state.wi.us
anthony.hardie@dva.state.wi.us
ellen.nowak@legis.state.wi.us

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May Contact:

Addl. Drafters:

Subject: Tax, Individual - income credit

Extra Copies:

Submit via email: YES

electronic Pan Shanna - LC
Anthony Hardie - DVA
Tom Rhatigan - DVA
Ellen Nowak - Rep Goods

Requester's email: Rep.Loeffelholz@legis.state.wi.us

Carbon copy (CC:) to:

Pre Topic:

No specific pre topic given

Topic:

Nonrefundable individual income tax credit for property taxes of veterans, surviving spouses ✓

Instructions:

See attached

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/1	mshovers 03/30/2005	lkunkel 03/31/2005	pgreensl 03/31/2005		sbasford 03/31/2005		

FE Sent For:

1/2/mk 4/4 *ch* *4/4* *ch* *4/4* *RS*

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May Contact:

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Subject: Tax, Individual - income credit

Extra Copies: Pam Shannon at
Leg. Council

Submit via email: YES

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Pre Topic:

No specific pre topic given

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/?	mshovers	1/mk 3/30	3/31 p8	3/31 p8			
11	WES	3/30/05					

FE Sent For:

<END>

Nelson, Robert P.

From: Lindstedt, Dan
Sent: Thursday, March 17, 2005 9:55 AM
To: Nelson, Robert P.
Subject: FW: Electronic Copy of Memo and Drafts From Dick Sweet

Importance: High

Bob:

Attached are the drafts that we discussed yesterday.

Changes that need to be made are as follows:

WLC: 0150/1
Page 2, line 2 reads:
"and fees for **120** credits..."

*should read, "and fees for **128** credits..."*

WLC: 0150/1
Page 3, line 4 reads:
"of tuition...for **120** credits..."

*should read, "of tuition...for **128** credits..."*

=====

WLC: 0151/1, Page 1, line 7 reads:
(b) The board...fees for **120** credits..."

*should read, "(b) The board...fees for **128** credits..."*

WLC: 0151/1, Page 1, line 13 reads:
"under sub. (1m) (a) to (c) for **120** credits..."

*should read, "under sub. (1m) (a) to (c) for **128** credits..."*

=====

Please review and let me know if you have any questions.

Thank you.

- Dan

-----Original Message-----

From: Veum, Rachel
Sent: Monday, March 14, 2005 12:15 PM
To: Lindstedt, Dan
Cc: Sweet, Richard
Subject: Electronic Copy of Memo and Drafts From Dick Sweet



brown.pdf



0150/1



0151/1



0152/1

Rachel A. Veum

Wisconsin Legislative Council Staff
One East Main Street, Suite 401
Madison, WI 53703
(608) 266-1947
rachel.veum@legis.state.wi.us



WISCONSIN LEGISLATIVE COUNCIL

*Terry C. Anderson, Director
Laura D. Rose, Deputy Director*

TO: SENATOR RONALD W. BROWN

FROM: Richard Sweet, Senior Staff Attorney

RE: WLC: 0150/1, WLC: 0151/1, and WLC: 0152/1 (Veterans Tuition Remission and Property Tax Credits)

DATE: March 14, 2005

Attached are the following three bill drafts prepared at your request:

- **WLC: 0150/1** provides that the University of Wisconsin (UW) Board of Regents and a district board of colleges in the Technical College System (TCS) are required to grant remission of tuition and fees to specified persons. Those persons are a spouse, an unremarried surviving spouse, and a child of an eligible veteran under the draft. An "eligible veteran" is one who has served on active duty in the U.S. Armed Forces or forces incorporated as part of the U.S. Armed Forces and who either died on active duty or has at least a 30% service-connected disability. In addition, the term "eligible veteran" includes a person who has served under honorable conditions in the National Guard or a reserve component of the U.S. Armed Forces and who died while in the line of active or inactive duty for training purposes. Certain residency requirements apply with regard to the eligible veterans.

The draft provides for full remission of tuition and fees for 120 credits or eight semesters, whichever is longer, to any resident student who is a dependent of an eligible veteran. For a spouse, the remission applies only during the first 10 years after the eligible veteran received the service-connected disability. For a surviving spouse, the remission applies only during the first 10 years after the veteran died. For a child who is a dependent of an eligible veteran, the remission applies only until the child reaches 26 years of age.

The draft also increases the appropriations to the TCS Board and to the Board of Regents by unspecified amounts to pay for the tuition and fee remission. The amounts of the appropriation increases should be specified in a future draft.

- **WLC: 0151/1** provides that the Board of Regents of the UW System and a district board of the colleges in the TCS are required to grant remission of 50% of the amount of tuition and fees for 120 credits or eight semesters, whichever is longer, to any resident student who is a veteran. For purposes of

this draft, the term "veteran" is defined by reference to the definition of the term "veteran" in ch. 45, Stats., under which persons are generally eligible for state veterans benefits.

The draft also increases the appropriations to the TCS Board and to the Board of Regents by unspecified amounts to pay for the tuition and fee remission. The amounts of the appropriation increases should be specified in a future draft.

- **WLC: 0152/1** provides a nonrefundable individual income tax credit for eligible veterans or eligible unremarried surviving spouses of veterans for the amount paid in property taxes on the claimant's principal dwelling. A person may not claim a credit under this draft if the person also claims another property tax credit for that dwelling against his or her individual income taxes.

For purposes of the draft, an "eligible veteran" is a person who served on active duty in the U.S. Armed Forces or in forces incorporated as part of the U.S. Armed Forces and has a 100% service-connected disability and is at least 65 years of age. The term "eligible unremarried surviving spouse" is defined as the unremarried surviving spouse of a person who has served on active duty and who either died on active duty, or who was at least 65 years of age at the time of his or her death and had a 100% service-connected disability. In addition, the term also includes the unremarried surviving spouse of a person who has served under honorable conditions in the National Guard or a reserve component of the U.S. Armed Forces and who died while in the line of active or inactive duty for training purposes. Certain residency requirements apply with regard to the veteran.

Feel free to contact me if I can be of further assistance.

RNS:rv

Attachments

1 **AN ACT** *to create* 71.07 (11) of the statutes; **relating to:** creating a nonrefundable
2 individual income tax credit for property taxes paid by certain veterans and
3 unremarried surviving spouses of certain veterans.

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

4 **SECTION 1.** 71.07 (11) of the statutes is created to read:

5 **71.07 (11) PROPERTY TAX CREDIT FOR VETERANS OR UNREMARIED SURVIVING SPOUSES OF**
6 **VETERANS.** (a) In this subsection:

- 7 1. “Claimant” means an individual who files a claim under this subsection.
8 2. “Eligible unremarried surviving spouse” means an unremarried surviving spouse of
9 either of the following:

10 a. A person who has served on active duty, other than active duty for training, under
11 honorable conditions, in the U.S. armed forces or in forces incorporated as part of the U.S.
12 armed forces, who was a resident of this state at the time of entry or reentry into that active
13 service, and who, while a resident of this state, either died on active duty, or was at least 65
14 years of age at the time of his or her death and had a 100% service-connected disability, as
15 rated by the U.S. department of veterans affairs.

16 b. A person who has served, under honorable conditions, in the national guard or a
17 reserve component of the U.S. armed forces, who was a resident of this state at the time of entry
18 or reentry into that service, and who, while a resident of this state, died while in the line of
19 active or inactive duty for training purposes.

1 3. "Eligible veteran" means a person who has served on active duty, other than active
 2 duty for training, under honorable conditions, in the U.S. armed forces or in forces
 3 incorporated as part of the U.S. armed forces, who was a resident of this state at the time of
 4 entry or reentry into that active service, and who, while a resident of this state, has a 100%
 5 service-connected disability, as rated by the U.S. department of veterans affairs, and who is
 6 at least 65 years of age.

7 4. "Principal dwelling" has the meaning given in sub. (9) (a) 2.

8 5. "Property taxes" has the meaning given in sub. (9) (a) 3.

9 (b) A claimant who is an eligible veteran or an eligible unremarried surviving spouse
 10 may claim a credit against, but not to exceed the amount of, taxes due under s. 71.02, for the
 11 amount paid in property taxes on the claimant's principal dwelling.

12 (c) An individual may not file a claim under this subsection if the individual files a claim
 13 under another provision of this section for property taxes on the principal dwelling for the
 14 same taxable year.

*Thom Phatican: specify that claimant can't claim
 this credit and credits under s. 71.07(3m) or (4)
 or subch. VIII or IX of ch 71*

15 **SECTION 2. Initial applicability.**

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

20 (END)

*2
 71.07:
 (3), (3m),
 (4), (4)*

*Thom:
 part-year &
 non-residents may
 claim the entire amt of
 credit for which they're
 eligible*

Nelson, Robert P.

From: Lindstedt, Dan
Sent: Thursday, March 17, 2005 12:29 PM
To: Nelson, Robert P.
Cc: Mueller, Virginia (Legislature); Nowak, Ellen
Subject: FW:

Importance: High

Bob:

Sorry to bother you with another item.

If you would, please add the list of veterans organizations, in the order listed, to the LRB drafts and analyses.

Also, the offices of Rep. Loeffelholz and Speaker Gard have permission to discuss any and all aspects of these drafts.

As always, please contact me with any questions.

Thank you.

- Dan

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"The bill was introduced at the request of the Disabled American Veterans, American Ex-Prisoners of War, AMVETS, American Legion, Gold Star Wives, Jewish War Veterans, Military Order of the Purple Heart, U.S. Submarine Veterans of WWII, United Women Veterans, Veterans of Foreign Wars, Vietnam Veterans of America, and Wisconsin Paralyzed Veterans of American."



State of Wisconsin
2005 - 2006 LEGISLATURE

LRB-2502?
MES...ink...

RMR

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

WANTED:
THURS 3/31

LPS: pls fix requester's sheet

pen cut

1 AN ACT ^{pen cut} relating to: creating a nonrefundable individual income tax credit for
2 property taxes paid by ^{certains} veterans and ^{unremarried} surviving spouses of ^{certains} veterans.

Analysis by the Legislative Reference Bureau

This bill creates a nonrefundable individual income tax credit that 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 reserve. The amount of the credit that may be claimed is the amount of property taxes paid by a claimant on the claimant's principal dwelling in the year to which the claim relates. A nonrefundable credit may only be claimed up to the amount of the claimant's income tax liability.

Generally, and subject to a number of conditions, the credit under this bill may be claimed only by the unremarried surviving spouse of an active duty veteran who either died on active duty or, at the time of the veteran's death, was at least 65 years of age and had been rated by the U.S. department of veterans affairs as having a compensable service-connected disability of 100%. The credit may also be claimed by the unremarried surviving spouse of an individual who served in the national guard or reserves and died while in the line of duty for training purposes. An active duty veteran who has been rated by the U.S. department of veterans affairs as having a compensable service-connected disability of 100% may also claim the credit.

All veterans or members of the national guard or reserve to whom the bill applies had to have been Wisconsin residents at the time of entry or reentry into active service and had to have been a resident of Wisconsin either at the time the

percent (LPS: Use 2%)

what

individual died or at the time the individual's service-connected disability was rated by the U.S. department of veterans affairs. The credit may not be claimed by any individual who also claims the homestead credit, the farmland preservation credit, the school property tax credit, or the farmland tax relief credit. ✓

✓ 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) of the statutes is created to read:

2 71.07 (6e) VETERANS AND SURVIVING SPOUSES PROPERTY TAX CREDIT. (a)

3 *Definitions.* In this subsection:

4 1. "Claimant" means an eligible unremarried surviving spouse or an eligible
5 veteran who files a claim under this subsection. ✓

6 2. "Eligible unremarried surviving spouse" means an unremarried surviving
7 spouse of one of the following: ✓

8 a. An individual who has served on active duty, other than active duty for
9 training, under honorable conditions, in the U.S. armed forces or in forces
10 incorporated as part of the U.S. armed forces, who was a resident of this state at the
11 time of entry or reentry into that active service and who, while a resident of this state,
12 died on active duty. ✓

13 b. An individual who has served on active duty, other than active duty for
14 training, under honorable conditions, in the U.S. armed forces or in forces
15 incorporated as part of the U.S. armed forces, who was a resident of this state at the
16 time of entry or reentry into that active service, and who while a resident of this state
17 was, or would have been at the close of the year to which the claim relates, at least
18 65 years of age at the time of his or her death and had been rated by the U.S.

(at the time of his or her death)

1 department of veterans affairs as having a compensable service-connected disability
2 of 100% ^{percent}.

3 c. An individual who has ^{dr}served, under honorable conditions, in the national
4 guard or a reserve component of the U.S. armed forces, who was a resident of this
5 state at the time of entry or reentry into that service, and who, while a resident of this
6 state, died while in the line of active or inactive duty for training purposes. ✓

7 3. "Eligible veteran" means an individual who has served on active duty, other
8 than active duty for training, ✓ under honorable conditions, in the U.S. armed forces
9 or in forces incorporated as part of the U.S. armed forces, who was a resident of this
10 state at the time of entry or reentry into that active services, and who, while a resident
11 of this state, has been rated by the U.S. department of veterans affairs as having a
12 compensable service-connected disability of 100% ^{percent}.

13 4. "Principal dwelling" has the meaning given in sub. (9) (a) 2. ✓

14 5. "Property taxes" means real and personal property taxes, exclusive of special
15 assessments, delinquent interest and charges for service, paid by a claimant on the
16 claimant's principal dwelling during the taxable year for which credit under this
17 subsection is claimed, less any property taxes paid which are properly includable as
18 a trade or business expense under section 162 of the internal revenue code. If the
19 principal dwelling on which the taxes were paid is owned by 2 or more persons or
20 entities as joint tenants or tenants in common or is owned by spouses as marital
21 property, ^{LPS-PISFX} "property taxes" is that part of property taxes paid that reflects the
22 ownership percentage of the claimant. ✓ If the principal dwelling is sold during the
23 taxable year the "property taxes" for the seller and buyer shall be the amount of the
24 tax prorated to each in the closing agreement pertaining to the sale or, if not so
25 provided for in the closing agreement, the tax shall be prorated between the seller

1 and buyer in proportion to months of their respective ownership. "Property taxes"
2 includes monthly parking permit fees in respect to a principal dwelling collected
3 under s. 66.0435 (3) (c).

4 (b) *Filing claims.* Subject to the limitations provided in this subsection, a
5 claimant may claim as a credit against the tax imposed under s. 71.02, up to the
6 amount of those taxes, the amount of the claimant's property taxes.

7 (c) *Limitations.* 1. No credit may be allowed under this subsection unless it
8 is claimed within the time period under s. 71.75 (2).

9 2. No credit may be allowed under this subsection if the individual files a claim
10 under sub. (3m) ^s or sub. (9) ^{or} subch. VIII ^{or} or subch. IX ^s that relates to the same taxable
11 year for which a claim is made under this subsection.

12 (d) *Administration.* Subsection (9e) (d), to the extent that it applies to the credit
13 under that subsection, applies to the credit under this subsection.

14 **SECTION 2.** 71.10 (4) (ce) of the statutes is created to read:

15 71.10 (4) (ce) The veterans and surviving spouses property tax credit under s.
16 71.07 (6e).

17 **SECTION 3. Initial applicability.**

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

22 (END)

Emery, Lynn

From: Emery, Lynn
Sent: Thursday, March 31, 2005 2:38 PM
To: Rep.Loeffelholz
Subject: LRB 05-2502/1 (attached as requested)



05-2502/1

Lynn Emery
Program Assistant
Legislative Reference Bureau
608-266-3561
lynn.emery@legis.state.wi.us



State of Wisconsin
2005 - 2006 LEGISLATURE

LRB-2502/1

MES:lmk:pg

↑ keep

↓
+ RPN

Wanted 4/4

2005 BILL

REG

1 AN ACT to create 71.07 (6e) and 71.10 (4) (ce) of the statutes; relating to:
2 creating a nonrefundable individual income tax credit for property taxes paid
3 by certain veterans and unmarried surviving spouses of certain veterans

former service members

Analysis by the Legislative Reference Bureau

This bill creates a nonrefundable individual income tax credit that may be claimed by certain U.S. armed forces veterans and by the unmarried surviving spouses of certain veterans or members of the national guard or reserve. The amount of the credit that may be claimed is the amount of property taxes paid by a claimant on the claimant's principal dwelling in the year to which the claim relates. A nonrefundable credit may only be claimed up to the amount of the claimant's income tax liability.

Generally, and subject to a number of conditions, the credit under this bill may be claimed only by the unmarried surviving spouse of a veteran who either died on active duty or, at the time of the veteran's death, was at least 65 years of age and had been rated by the U.S. Department of Veterans Affairs as having a compensable service-connected disability of 100 percent. The credit may also be claimed by the unmarried surviving spouse of an individual who served in the national guard or reserves and died while in the line of duty for training purposes. An active duty veteran who has been rated by the U.S. Department of Veterans Affairs as having a compensable service-connected disability of 100 percent may also claim the credit.

All veterans or members of the national guard or reserve to whom the bill applies had to have been Wisconsin residents at the time of entry or reentry into

insert only

↑
↑

was a resident at

↑

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~~active~~ service and had to have been a resident of Wisconsin either at the time that the individual died or at the time the individual's service-connected disability was rated by the U.S. Department of Veterans Affairs. The credit may not be claimed by any individual who also claims the homestead credit, the farmland preservation credit, the school property tax credit, or the farmland tax relief credit.

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

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2 71.07 (6e) VETERANS AND SURVIVING SPOUSES PROPERTY TAX CREDIT. (a)

3 *Definitions.* In this subsection:

4 1. "Claimant" means an eligible unremarried surviving spouse or an eligible
5 veteran who files a claim under this subsection.

6 2. "Eligible unremarried surviving spouse" means an unremarried surviving
7 spouse of one of the following:

8 a. An individual who had served on active duty, ~~other than active duty for~~
9 ~~training,~~ under honorable conditions, in the U.S. armed forces or in forces
10 incorporated as part of the U.S. armed forces, who was a resident of this state at the
11 time of entry ~~or reentry~~ into that active service and who, while a resident of this state,
12 ~~died~~ ^{while} on active duty. *was at least 65 years of age*

13 b. An individual who had served on active duty, ~~other than active duty for~~
14 ~~training,~~ under honorable conditions, in the U.S. armed forces or in forces
15 incorporated as part of the U.S. armed forces, ~~who~~ ^{at the time of his or her death} was a resident of this state at the
16 time of entry ~~or reentry~~ into that active service; ~~and who was, or would have been,~~ ^{65 years of age}
17 the close of the year to which the claim relates, ~~at least 65 years of age at the time~~
18 ~~of his or her death;~~ ^{was} a resident of this state at the time of his or her death; and had

BILL

1 been rated by the U.S. department of veterans affairs as having a ~~compensable~~
2 service-connected disability of 100 percent.

3 c. An individual who had served ~~under honorable conditions~~ in the national
4 guard or a reserve component of the U.S. armed forces, who was a resident of this
5 state at the time of entry ~~or reentry~~ into that service, and who, while a resident of
6 this state, died ~~while~~ in the line of ~~active or inactive duty~~ *duty while on* for training purposes.

7 3. "Eligible veteran" means an individual who has served on active duty, ~~other~~
8 than active duty for training, under honorable conditions, in the U.S. armed forces
9 or in forces incorporated as part of the U.S. armed forces, who was a resident of this
10 state at the time of entry ~~or reentry~~ *is a resident of this state at least 65 years of age* into that active services, and who, while a
11 resident of this state, has been rated by the U.S. department of veterans affairs as
12 having a ~~compensable~~ service-connected disability of 100 percent.

13 4. "Principal dwelling" has the meaning given in sub. (9) (a) 2.

14 5. "Property taxes" means real and personal property taxes, exclusive of special
15 assessments, delinquent interest and charges for service, paid by a claimant on the
16 claimant's principal dwelling *in this state* during the taxable year for which credit under this
17 subsection is claimed, less any property taxes paid which are properly includable as
18 a trade or business expense under section 162 of the Internal Revenue Code. If the
19 principal dwelling on which the taxes were paid is owned by 2 or more persons or
20 entities as joint tenants or tenants in common or is owned by spouses as marital
21 property, "property taxes" is that part of property taxes paid that reflects the
22 ownership percentage of the claimant. If the principal dwelling is sold during the
23 taxable year the "property taxes" for the seller and buyer shall be the amount of the
24 tax prorated to each in the closing agreement pertaining to the sale or, if not so
25 provided for in the closing agreement, the tax shall be prorated between the seller

BILL

1 and buyer in proportion to months of their respective ownership. "Property taxes"
2 includes monthly parking permit fees in respect to a principal dwelling collected
3 under s. 66.0435 (3) (c).

4 (b) *Filing claims.* Subject to the limitations provided in this subsection, a
5 claimant may claim as a credit against the tax imposed under s. 71.02, up to the
6 amount of those taxes, ^{an amount equal to} the amount of the claimant's property taxes.

7 (c) *Limitations.* 1. No credit may be allowed under this subsection unless it
8 is claimed within the time period under s. 71.75 (2).

9 2. No credit may be allowed under this subsection if the individual files a claim
10 under subs. (3m) or (9) or subchs. VIII or IX that relates to the same taxable year for
11 which a claim is made under this subsection.

12 (d) *Administration.* Subsection (9e) (d), to the extent that it applies to the credit
13 under that subsection, applies to the credit under this subsection.

14 **SECTION 2.** 71.10 (4) (ce) of the statutes is created to read:

15 71.10 (4) (ce) The veterans and surviving spouses property tax credit under s.
16 71.07 (6e).

17 **SECTION 3. Initial applicability.**

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

22 (END)

**2005-2006 DRAFTING INSERT
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRB-2502/2ins
MES:lmk:pg

insert anl:

④ Generally, and subject to a number of conditions, the credit under this bill may be claimed only by one of the following:

1. The unmarried surviving spouse of a person who died while on active duty while in the U.S. armed forces or forces incorporated in the U.S. armed forces. ✓

2. The unmarried surviving spouse of a person who served on active duty in the U.S. armed forces or forces incorporated in the U.S. armed forces and who, at the time of death, was at least 65 years of age and had been rated by the U.S. Department of Veterans Affairs as having a service-connected disability of 100 percent. ✓

3. The unmarried surviving spouse of a person who served in the national guard or reserves and died in the line of duty while on active or inactive duty for training purposes. ✓

4. A person who served on active duty in the U.S. armed forces or forces incorporated in the U.S. armed forces and who is at least 65 years of age and has been rated by the U.S. Department of Veterans Affairs as having a service-connected disability of 100 percent. ✓

Barman, Mike

From: Barman, Mike
Sent: Monday, April 04, 2005 3:13 PM
To: Rep.Loeffelholz
Subject: LRB 05-2502/2 (attached) (requested by Ginger)



05-2502/2

Mike Barman

Mike Barman - Senior Program Asst. (PH. 608-266-3561)
(E-Mail: mike.barman@legis.state.wi.us) (FAX: 608-264-6948)

State of Wisconsin
Legislative Reference Bureau - Legal Section - Front Office
1 East Main, Suite 200 Madison, WI 53703

Barman, Mike

From: Mueller, Virginia (Legislature)
Sent: Monday, April 04, 2005 3:33 PM
To: LRB.Legal
Subject: Draft review: LRB 05-2502/2 Topic: Nonrefundable individual income tax credit for property taxes of veterans, surviving spouses

It has been requested by <Mueller, Virginia (Legislature)> that the following draft be jacketed for the ASSEMBLY:

Draft review: LRB 05-2502/2 Topic: Nonrefundable individual income tax credit for property taxes of veterans, surviving spouses

REVISION REPORT

INTRODUCTION, FIRST READING AND REFERENCE OF PROPOSALS

Under Assembly Rule 17d,

Thursday, April 14, 2005 at 12:47 PM

is considered the official date and time of introduction for the proposals listed in this document.

Added to Hansen
4-18-2005

ASSEMBLY BILL 317 (LRB -2498)

Relating to: exempting spouses, unremarried surviving spouses, and children of certain veterans from tuition and fees at the University of Wisconsin System and at technical colleges.

By Representatives Loeffelholz, Gard, Kreibich, Wieckert, Gundrum, Bies, Davis, Van Roy, Freese, Friske, Nerison, Ainsworth, Lothian, Towns, Sinicki, Wood, Sherman, Gunderson, Vrakas, J. Fitzgerald, Boyle, Gronemus, Hahn, Huebsch, Hundertmark, Kestell, Krawczyk, F. Lasee, McCormick, Montgomery, Musser, Nischke, Ott, Owens, Petrowski, Pettis, Pridemore, Schneider, Suder, Turner, Vukmir, M. Williams, Hubler, Travis, Kleefisch, Moulton, Berceau, Pope-Roberts, Mursau, Rhoades and Kaufert; cosponsored by Senators Brown, Zien, Grothman, Darling, Decker, Harsdorf, Kanavas, Plale, Roessler, Stepp, S. Fitzgerald, Breske, Wirch, Lassa, Carpenter, Risser, Kapanke and Hansen by request of Disabled American Veterans, Veterans of Foreign War, American Legion, AMVETS, Military Order of the Purple Heart, Gold Star Wives, Vietnam Veterans of America, Catholic War Veterans, Wisconsin Paralyzed Veterans of America, Jewish War Veterans, US Submarine Veterans of WWII, United Women Veterans, and the Military Officers Association of America..

Referred to Committee on VETERANS AFFAIRS.

ASSEMBLY BILL 318 (LRB -2499)

Relating to: exempting certain veterans from tuition and fees at the University of Wisconsin System and at technical colleges.

By Representatives Loeffelholz, Gard, Kreibich, Ainsworth, Ballweg, Bies, Boyle, Davis, J. Fitzgerald, Freese, Friske, Gronemus, Gunderson, Gundrum, Hahn, Hines, Hundertmark, Kestell, Krawczyk, F. Lasee, Lothian, McCormick, Montgomery, Musser, Nerison, Nischke, Ott, Petrowski, Pettis, Pridemore, Sinicki, Suder, Towns, Turner, Van Roy, Wieckert, Wood, Huebsch, M. Williams, Hubler, Travis, Kleefisch, Vrakas, Owens, Berceau, Moulton, Pope-Roberts, Mursau, Rhoades and Kaufert; cosponsored by Senators Brown, Zien, Coggs, Darling, Harsdorf, Kapanke, Lassa, Leibham, Plale, Roessler, Stepp, Kanavas, S. Fitzgerald, Breske, Wirch, Carpenter and Hansen by request of Disabled American Veterans, Veterans of Foreign War, American Legion, AMVETS, Military Order of the Purple Heart, Gold Star Wives, Vietnam Veterans of America, Catholic War Veterans, Wisconsin Paralyzed Veterans of America, Jewish War Veterans, US Submarine Veterans of WWII, United Women Veterans, and the Military Officers Association of America..

Referred to Committee on VETERANS AFFAIRS.

ASSEMBLY BILL 319 (LRB -2502)

Relating to: creating a nonrefundable individual income tax credit for property taxes paid by certain veterans and unremarried surviving spouses of certain former service members.

By Representatives Loeffelholz, Gard, Kreibich, Ainsworth, Bies, Boyle, Davis, J. Fitzgerald, Freese, Friske, Gronemus, Gunderson, Gundrum, Hahn, Hundertmark, Kerkman, Kestell, Kleefisch, Krawczyk, F. Lasee, Lehman, Lothian, Meyer, Montgomery, Musser, Nass, Nerison, Nischke, Ott, Petrowski, Pettis, Pridemore, Schneider, Sherman, Sinicki, Suder, Towns, Turner, Van Roy, Vrakas, Vukmir, Wieckert, Wood, Huebsch, Hubler, Travis, Berceau, Moulton, Pope-Roberts, Mursau, Rhoades and Kaufert; cosponsored by Senators Brown, Zien, Darling, Grothman, Harsdorf, Lazich, Leibham, Plale, Roessler, Stepp, Taylor, Coggs, Kanavas, S. Fitzgerald, Breske, Wirch, Kapanke and Hansen by request of Disabled American Veterans, Veterans of Foreign War, American Legion, AMVETS, Military Order of the Purple Heart, Gold Star Wives, Vietnam Veterans of America, Catholic War Veterans, Wisconsin Paralyzed Veterans of America, Jewish War Veterans, US Submarine Veterans of WWII, United Women Veterans, and the Military Officers Association of America..

Referred to Committee on VETERANS AFFAIRS.