

## 2011 DRAFTING REQUEST

### Bill

Received: **03/03/2011**

Received By: **mshovers**

Wanted: **As time permits**

Companion to LRB:

For: **Jeremy Thiesfeldt (608) 266-3156**

By/Representing: **Hariah**

May Contact:

Drafter: **mshovers**

Subject: **Tax, Individual - income credit**

Addl. Drafters:

Extra Copies:

Submit via email: **YES**

Requester's email: **Rep.Thiesfeldt@legis.wi.gov**

Carbon copy (CC:) to:

---

### Pre Topic:

No specific pre topic given

---

### Topic:

Homestead tax credit may not be claimed by residents of subsidized housing

---

### Instructions:

See attached. Restrict eligibility for homestead credit; prohibit claims by residents of Section 8 or other publicly-subsidized/government assisted housing

---

### 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>
/?				_____			State
/1	mshovers 03/10/2011	edt_sbasford 03/21/2011	phenry 03/22/2011	_____	mbarman 03/22/2011		State
/2	mshovers 06/29/2011	edt_sbasford 07/05/2011	mduchek 07/05/2011	_____	lparisi 07/05/2011	lparisi 07/06/2011	State
/3	mshovers 07/20/2011	edt_sbasford 08/05/2011	rschluet 08/08/2011	_____	sbasford 08/08/2011	sbasford 08/08/2011	

Vers.      Drafted      Reviewed      Typed      Proofed      Submitted      Jacketed      Required

FE Sent For: 06/02/2011. <sup>2/1</sup>

1/3 at intro  
9-7-11

<END>

### 2011 DRAFTING REQUEST

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Extra Copies:

Submit via email: **YES**

Requester's email: **Rep.Thiesfeldt@legis.wi.gov**

Carbon copy (CC:) to:

#### Pre Topic:

No specific pre topic given

**Topic:** *for 1/3: prohibit homestead claims only for months 1 & 2 of claimant's response received "38" housing assistance*  
Homestead tax credit may not be claimed by residents of subsidized housing

#### Instructions:

See attached. Restrict eligibility for homestead credit; prohibit claims by residents of Section 8 or other publicly-subsidized/government assisted housing

#### 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>
1/?		<i>3/25 jld</i>					State
/1	mshovers 03/10/2011	edt_sbasford 03/21/2011	phenry 03/22/2011		mbarman 03/22/2011		State
/2	mshovers 06/29/2011	edt_sbasford 07/05/2011	mduchek 07/05/2011		lparisi 07/05/2011	lparisi 07/06/2011	

FE Sent For: **06/02/2011.**

*old "1/1" version*

*1/3 NFS 7/20/11*

*135F 8/5*

*pl 8/8*

## 2011 DRAFTING REQUEST

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Received: **03/03/2011**

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Wanted: **As time permits**

Companion to LRB:

For: **Jeremy Thiesfeldt (608) 266-3156**

By/Representing: **Hariah**

May Contact:

Drafter: **mshovers**

Subject: **Tax, Individual - income credit**

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Extra Copies:

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/?				_____			State
/1	mshovers 03/10/2011	edt_sbasford 03/21/2011	phenry 03/22/2011	_____	mbarman 03/22/2011		State
/2	mshovers 06/29/2011	edt_sbasford 07/05/2011	mduchek 07/05/2011	_____	lparisi 07/05/2011		

FE Sent For: **06/02/2011.**

2011 DRAFTING REQUEST

Bill

Received: 03/03/2011

Received By: mshovers

Wanted: As time permits

Companion to LRB:

For: Jeremy Thiesfeldt (608) 266-3156

By/Representing: Hariah

May Contact:

Drafter: mshovers

Subject: Tax, Individual - income credit

Addl. Drafters:

Extra Copies:

Submit via email: YES

Requester's email: Rep.Thiesfeldt@legis.wi.gov

Carbon copy (CC:) to:

Pre Topic:

No specific pre topic given

Topic:

Homestead tax credit may not be claimed by residents of subsidized housing

Instructions:

See attached. Restrict eligibility for homestead credit; prohibit claims by residents of Section 8 or other publicly-subsidized/government assisted housing

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>
/?		1/2 7/1 jld					State
/1	mshovers 03/10/2011	edt_sbasford 03/21/2011	phenry 03/22/2011		mbarman 03/22/2011		

1/2 MFS  
FE Sent For:

6/29/11/25RB  
06-02-2011 6/30  
(1/1")

see attached

<END>

**2011 DRAFTING REQUEST**

**Bill**

Received: 03/03/2011

Received By: **mshovers**

Wanted: **As time permits**

Companion to LRB:

For: **Jeremy Thiesfeldt (608) 266-3156**

By/Representing: **Hariah**

May Contact:

Drafter: **mshovers**

Subject: **Tax, Individual - income credit**

Addl. Drafters:

Extra Copies:

Submit via email: **YES**

Requester's email: **Rep.Thiesfeldt@legis.wi.gov**

Carbon copy (CC:) to:

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**Pre Topic:**

No specific pre topic given

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**Topic:**

Homestead tax credit may not be claimed by residents of subsidized housing

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**Instructions:**

See attached. Restrict eligibility for homestead credit; prohibit claims by residents of Section 8 or other publicly-subsidized/government assisted housing

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**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>
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1? mshovers

1 SBB  
4/14

3/22  
ph

*JRH*

11/NE 5/3/10/11

1/3/15 jkd

FE Sent For:

<END>



Hannah - Rep. Thiesfeldt per 8?

residents of public housing or other  
gov't assisted housing can't  
claim the homestead credit

6-3156



State of Wisconsin  
2011 - 2012 LEGISLATURE



LRB-16297

MES.....

SBB  
&  
JLD  
RMR

~~PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION~~

2011 Bill

✓

gen

1

AN ACT ...; relating to: restricting eligibility for the homestead tax credit. ✓

**Analysis by the Legislative Reference Bureau**

Generally under current law an individual who lives for an entire year in housing that is exempt from property taxes is not eligible to claim the homestead tax credit. ✓ If such a claimant lives in tax-exempt housing for only part of a year, the claimant may claim the credit for the part of the year in which he or she lived in housing that was subject to property taxes.

Under this bill, a claimant may not claim the homestead <sup>tax</sup> credit if, during the taxable year to which the claim relates, the claimant or the claimant's spouse receives a housing subsidy under Section 8 of the federal government's general program of assisted housing. ✓

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:*

2

SECTION 1. 71.53 (2) (g) of the statutes is created to read:

3

71.53 (2) (g) The claimant or any member of the claimant's household receives

4

a housing subsidy from the federal government under title 42, chapter 8, subchapter

5

I of the United States Code, in the taxable year to which the claim relates. ✓

chapter 8 of title 42 of



## Barman, Mike

---

**From:** Barman, Mike  
**Sent:** Thursday, June 02, 2011 1:00 PM  
**To:** Hutkowski, Hariah  
**Cc:** Rep.Thiesfeldt  
**Subject:** Early FE Request

I submitted your early FE request for LRB-1629/1 (un-introduced) to DOA for assignment.

Let me know if I can be of further assistance.

**Mike Barman (Lead Program Assistant)**  
State of Wisconsin - Legislative Reference Bureau  
Legal Section - Front Office  
1 East Main Street, Suite 200, Madison, WI 53703  
(608) 266-3561 / [mike.barman@legis.wisconsin.gov](mailto:mike.barman@legis.wisconsin.gov)

## Barman, Mike

---

**From:** Barman, Mike  
**Sent:** Monday, June 27, 2011 10:11 AM  
**To:** Rep.Thiesfeldt  
**Cc:** Hutkowski, Hariah  
**Subject:** LRB-1629/1 (un-introduced) FE by DOR (attached) (for your review)

**Attachments:** 11-1629feDOR.PDF



11-1629feDOR.PD  
F (113 KB)

**Mike Barman (Lead Program Assistant)**  
State of Wisconsin - Legislative Reference Bureau  
Legal Section - Front Office  
1 East Main Street, Suite 200, Madison, WI 53703  
(608) 266-3561 / [mike.barman@legis.wisconsin.gov](mailto:mike.barman@legis.wisconsin.gov)

# Memo

To: Representative **Thiesfeldt**

(The Draft's Requester)

**Per your request ... the attached fiscal estimate was prepared for your un-introduced 2011 session draft.**

**LRB Number: LRB-1629**

**Version: “/1”**

**Fiscal Estimate Prepared By: (agency abbr.) DOR**

**If you have questions about the enclosed fiscal estimate, you may contact the state agency representative that prepared the fiscal estimate. If you disagree with the enclosed fiscal estimate, please contact the LRB drafter of your proposal to discuss your options under the fiscal estimate procedure.**

**Entered In Computer And Copy Sent To Requester Via E-Mail: 06 / 27 / 2011**

**\* \* \* \* \***

**To: LRB – Legal Section PA's**

**Subject:** *Fiscal Estimate Received For An Un-introduced Draft*

**> If re-drafted ...** please insert this cover sheet and attached early fiscal estimate into the drafting file “guts” ... after the draft's old version (the version that this fiscal estimate was based on), and just before re-draft of the updated version.

**> If introduced ...** please make sure the attached fiscal estimate is for the **current version** ... write the draft's new introduction number below and give this packet to Mike (or Lori) to re-process the fiscal estimate (w/intro. number included).

**THIS DRAFT WAS INTRODUCED AS: 2011 \_\_\_\_\_**



## Fiscal Estimate Narratives

DOR 6/23/2011

LRB Number	11-1629/1	Introduction Number	Estimate Type	Original
<b>Description</b> Restricting eligibility for the homestead tax credit				

### Assumptions Used in Arriving at Fiscal Estimate

Under this bill, a homestead credit claim is not allowed if during the year to which the claim relates the claimant or any member of the claimant's household receives a housing subsidy under Section 8 of the federal government's general program of assisted housing.

Data are not available to indicate the amount of homestead credits that are currently claimed by individuals receiving Section 8 housing subsidies, so the fiscal effect of this bill is unknown.

However, using data from the U.S. Department of Housing and Urban Development (HUD), in 2008 there were approximately 53,000 Wisconsin households receiving subsidies under the Housing Choice Voucher program, the Section 8 Moderate Rehabilitation program, and the Section 8 New Construction or Substantial Rehabilitation program. Using the Department of Revenue Aggregate Statistics, the average homestead credit was approximately \$503 for renters in FY10.

According to HUD, a family is eligible for Section 8 housing vouchers if the family's income does not exceed 50% of the median income for the county or metropolitan area in which they live. By law, a Public Housing Authority (PHA) must provide 75 percent of its vouchers to applicants whose incomes do not exceed 30 percent of the area median income. In all counties of the state, eligible income for a family of four exceeds the qualifying income ceiling for homestead. Depending on family size and location in the state, even recipients whose income is below 30% of median income could exceed homestead income limits.

Recognizing also that not all homestead eligible households apply for homestead, if it is assumed that 50% of the Section 8 recipients are also homestead credit recipients and that those individuals receive an average credit of \$503, the bill could reduce homestead credit claims by approximately \$13.3 million annually ( $53,000 \times 0.5 \times \$503$ ). To the extent that more or fewer homestead claimants also have a Section 8 subsidy, the fiscal effect would also differ. Similarly, if homestead claimants with a Section 8 subsidy have a higher or lower average credit than other homestead claimants, the fiscal estimate would be affected.

### Long-Range Fiscal Implications

## Fiscal Estimate Worksheet - 2011 Session

Detailed Estimate of Annual Fiscal Effect

Original     
  Updated     
  Corrected     
  Supplemental

<b>LRB Number</b> 11-1629/1		<b>Introduction Number</b>	
<b>Description</b> Restricting eligibility for the homestead tax credit			
<b>I. One-time Costs or Revenue Impacts for State and/or Local Government (do not include in annualized fiscal effect):</b>			
<b>II. Annualized Costs:</b>		<b>Annualized Fiscal Impact on funds from:</b>	
		Increased Costs	Decreased Costs
<b>A. State Costs by Category</b>			
	State Operations - Salaries and Fringes	\$	\$
	(FTE Position Changes)		
	State Operations - Other Costs		
	Local Assistance		
	Aids to Individuals or Organizations		
	<b>TOTAL State Costs by Category</b>	<b>\$</b>	<b>\$</b>
<b>B. State Costs by Source of Funds</b>			
	GPR		
	FED		
	PRO/PRS		
	SEG/SEG-S		
<b>III. State Revenues - Complete this only when proposal will increase or decrease state revenues (e.g., tax increase, decrease in license fee, etc.)</b>			
		Increased Rev	Decreased Rev
	GPR Taxes	\$	\$
	GPR Earned		
	FED		
	PRO/PRS		
	SEG/SEG-S		
	<b>TOTAL State Revenues</b>	<b>\$</b>	<b>\$</b>
<b>NET ANNUALIZED FISCAL IMPACT</b>			
		<u>State</u>	<u>Local</u>
NET CHANGE IN COSTS		\$SeeText	\$
NET CHANGE IN REVENUE		\$	\$
<b>Agency/Prepared By</b>			
DOR/ Bradley Caruth (608) 261-8984		<b>Authorized Signature</b>	
		Rebecca Boldt (608) 266-6785	
			<b>Date</b>
			6/23/2011

Havish - 63156

1629/1

add to law -

eliminate structure for 4 years  
that allows one to file late returns

\* revise for <sup>companion</sup> ~~taxes~~ bill 100  
2188

applies to amended returns  
to claim homestead credit  
only -- not a general  
RP; of p 76.75 (2)



*RMA*

## 2011 BILL

*LX*

*reger*

1 AN ACT *to create* 71.53 (2) (g) of the statutes; **relating to:** restricting eligibility  
2 for the homestead tax credit.

### *Analysis by the Legislative Reference Bureau*

*\**

Generally, under current law, an individual who lives for an entire year in housing that is exempt from property taxes is not eligible to claim the homestead tax credit. If such a claimant lives in tax-exempt housing for only part of a year, the claimant may claim the credit for the part of the year in which he or she lived in housing that was subject to property taxes.

Under this bill, a claimant may not claim the homestead tax credit if, during the taxable year to which the claim relates, the claimant or the claimant's spouse receives a housing subsidy under Section 8 of the federal government's general program of assisted housing.

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

*INS  
AML*

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

3 SECTION 1. 71.53 (2) (g) of the statutes is created to read:

*J*



2011-2012 DRAFTING INSERT  
FROM THE  
LEGISLATIVE REFERENCE BUREAU

LRB-1629/2ins  
MES:sbb&jld:ph

INS-ANL

\*

Generally, under current law, an individual may file an amended income tax return within four years of the return's original unextended due date to claim a refund that was not claimed when the return was originally filed. Under this bill, a claimant may not file an amended return to claim the homestead tax credit.

INS 2-3

**SECTION 1.** 71.55 (10) of the statutes is created to read:

71.55 (10) AMENDED RETURNS PROHIBITED. A claimant may not file an amended return under s. 71.75 (2) for the purpose of claiming a refund for a credit for which the claimant is otherwise eligible under this subchapter.

**SECTION 2.** 71.75 (2) of the statutes is amended to read:

71.75 (2) With respect to income taxes and franchise taxes, except as otherwise provided in subs. (5) and (9) and ss. 71.30 (4) and 71.55 (10), and 71.77 (5) and (7) (b), refunds may be made if the claim therefor is filed within 4 years of the unextended date under this section on which the tax return was due.

**Parisi, Lori**

---

**From:** Hutkowski, Hariah  
**Sent:** Tuesday, July 05, 2011 3:11 PM  
**To:** LRB.Legal  
**Subject:** Draft Review: LRB 11-1629/2 Topic: Homestead tax credit may not be claimed by residents of subsidized housing

Please Jacket LRB 11-1629/2 for the ASSEMBLY.

## Barman, Mike

---

**From:** Barman, Mike  
**Sent:** Tuesday, July 12, 2011 7:50 AM  
**To:** Rep.Thiesfeldt  
**Cc:** Hutkowski, Hariah; Shovers, Marc  
**Subject:** Tech. Memo for LRB-1629/1 (un-introduced ... old version) (attached - for your review)

**Attachments:** TM-1629\_DOR.PDF

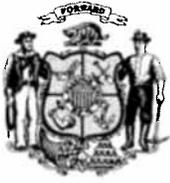
The attached technical memo is for an earlier version of this draft (based on "/1" - draft is now a "/2").

The attachment includes special comments from the drafting attorney Marc Shovers.



TM-1629\_DOR.PD  
F (41 KB)

**Mike Barman (Lead Program Assistant)**  
State of Wisconsin - Legislative Reference Bureau  
Legal Section - Front Office  
1 East Main Street, Suite 200, Madison, WI 53703  
(608) 266-3561 / [mike.barman@legis.wisconsin.gov](mailto:mike.barman@legis.wisconsin.gov)



STEPHEN R. MILLER  
CHIEF

# State of Wisconsin

## LEGISLATIVE REFERENCE BUREAU

100 NORTH HAMILTON STREET  
P. O. BOX 2037  
MADISON, WI 53701-2037

LEGAL SECTION: (608) 266-3561  
LEGAL FAX: (608) 264-8522

REFERENCE SECTION: (608) 266-0341  
REFERENCE FAX: (608) 266-5648

July 11, 2011

## MEMORANDUM

**To:** Representative Thiesfeldt

**From:** Marc E. Shovers, Managing Attorney, (608) 266-0129

**Subject:** Technical Memorandum to **2011 un-introduced** (LRB -1629/1) by **DOR**

---

We received the attached technical memorandum relating to your bill. This copy is for your information and your file.

The department of revenue (DOR) raises 3 points in its technical memo. The second point, relating to the intent of the proposal, is a policy question and not a technical issue.

DOR's first point states that the homestead credit is based on a calendar year, regardless of the claimant's taxable year and, therefore, the word "taxable" should be removed from the bill's text and initial applicability provisions. With regard to the statutory language, I don't have a problem with DOR's suggestion. As for the initial applicability provision, DOR's position seems to be new. The initial applicability provisions in past homestead credit bills have been written just like the provision in this bill, and DOR never raised this issue before. See, for example, the most recent drafting files where this has been an issue: 2005 AB 87 and AB 458, and 2007 AB 19 and SB 92. If DOR believes a new policy is required to properly administer the credit, that's fine with me.

DOR also claims that section 1 of the bill, which refers to title 42 of the United States Code, is erroneous and the reference should be to title 24 of the U.S. Code. I disagree and believe that DOR is simply mistaken about this. Subchapter I of Chapter 8 of Title 42 of the U.S. Code is entitled "General Program of Assisted Housing"; it deals with "Section 8" housing. Title 24 of the U.S. Code, which DOR claims is the proper cross-reference, deals with Hospitals and Asylums; Section 8 of Title 24 deals with Gorgas Hospital in the Panama Canal Zone

If you wish to discuss this memorandum or the necessity of revising your bill, please contact us.

## MEMORANDUM

June 21, 2011

**TO:** Marc Shovers  
Legislative Reference Bureau

**FROM:** Rebecca Boldt  
Department of Revenue

**SUBJECT:** Technical Memorandum on LRB 1629/1: Restricting Eligibility for the Homestead Tax Credit

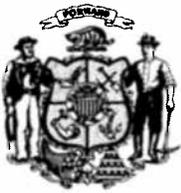
The Department has the following concerns related to the bill:

The homestead credit is based on a calendar year, regardless of the taxable year of the claimant. To be consistent with other provisions in Subchapter VIII of Chapter 71, it is suggested that the word "taxable" be stricken from the statutory language and initial applicability provision.

Is it the intent of this legislation to deny homestead credit to a claimant who receives a Section 8 housing subsidy for only part of the year? If not, a change to the statutory language is needed.

Section 1 of the bill refers to title 42 of the United States Code (Public Health), but it should refer to title 24 of the United States Code (Housing and Urban Development).

If you have any questions regarding this technical memorandum, please contact Brad Caruth at (608) 261-8984 or [bradley.caruth@revenue.wi.gov](mailto:bradley.caruth@revenue.wi.gov).



State of Wisconsin  
2011 - 2012 LEGISLATURE



LRB-1629/2  
MES:sbb&jld:md

PMR

2011 BILL

must reduce by one-twelfth

4

repeal

for which he or she is otherwise eligible for each month during

1 AN ACT to amend 71.75 (2); and to create 71.53 (2) (g) and 71.55 (10) of the  
2 statutes; relating to: restricting eligibility for the homestead tax credit.

Analysis by the Legislative Reference Bureau

Generally, under current law, an individual who lives for an entire year in housing that is exempt from property taxes is not eligible to claim the homestead tax credit. If such a claimant lives in tax-exempt housing for only part of a year, the claimant may claim the credit for the part of the year in which he or she lived in housing that was subject to property taxes.

Under this bill, a claimant may not claim the homestead tax credit during the taxable year to which the claim relates, the claimant or the claimant's spouse receives a housing subsidy under Section 8 of the federal government's general program of assisted housing.

Generally, under current law, an individual may file an amended income tax return within four years of the return's original unextended due date to claim a refund that was not claimed when the return was originally filed. Under this bill, a claimant may not file an amended return to claim the homestead tax 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:

Insert A

BILL

*A claimant shall reduce the amount of the credit he or she is otherwise eligible for under ~~71.55 (10)~~ s. 71.54 by one-tenth of the amount of the credit he or she is otherwise eligible for under ~~71.55 (10)~~ s. 71.54 for each month for which*

SECTION ~~1~~ ~~71.55 (2)~~ of the statutes is created to read:

*71.55 (10)*  
 SECTION ~~1~~ ~~71.55 (2)~~ The claimant or any member of the claimant's household receives *Subsidized housing* a housing subsidy from the federal government under subchapter I of chapter 8 of title 42 of the United States Code, in the ~~taxable~~ year to which the claim relates.

SECTION ~~2~~ 71.55 (10) of the statutes is created to read:

71.55 (10) *B* AMENDED RETURNS PROHIBITED. A claimant may not file an amended return under s. 71.75 (2) for the purpose of claiming a refund for a credit for which the claimant is otherwise eligible under this subchapter.

SECTION ~~3~~ 71.75 (2) of the statutes is amended to read:

71.75 (2) With respect to income taxes and franchise taxes, except as otherwise provided in subs. (5) and (9) and ss. 71.30 (4) and *SCORE* 71.55 (10), and 71.77 (5) and (7) (b), refunds may be made if the claim therefor is filed within 4 years of the unextended date under this section on which the tax return was due.

SECTION ~~4~~ Initial applicability.

(1) This act first applies to claims filed for ~~taxable~~ years beginning on January 1 of the year in which this subsection takes effect, except that if this subsection takes effect after July 31 this act first applies to claims filed for ~~taxable~~ years beginning on January 1 of the year following the year in which this subsection takes effect.

(END)

# Insert A ✓

Section #. 71.54 (1) (f) (intro.) of the statutes, as affected by 2011 Wisconsin Act 32, is amended to read: ✓

71.54 (1) (f) 2001 ~~and thereafter~~ (intro.) Subject to sub. (2m), the amount of any claim filed in 2001 ~~and thereafter~~ and based on property taxes accrued or rent constituting property taxes accrued during the previous year is limited as follows: ✓

*to 2011* ← (I) ✓  
*and s. 71.55 (10),* ✓  
*to 2011 ← plain*

History: 1987 a. 312; 1989 a. 31, 198, 336; 1995 a. 27, 201, 289; 1997 a. 35; 1999 a. 9; 1999 a. 150 s. 672; 2009 a. 28.

Sec#; AM; 71.54(1)(g) (intro.) as created by 2011 Wisconsin Act 32 ✓

Ⓢ

Insert A cont. -

I

(intro.)

Subject to ~~80~~ 71.55 (10), the

OFFICE

~~71.54 (1) (g) 2012 and thereafter.~~

The amount of any claim filed in 2012 and thereafter and based on property taxes accrued or rent constituting property taxes accrued during the previous year is limited as follows:

End Insert A

