

Fiscal Estimate - 2011 Session

Original Updated Corrected Supplemental

LRB Number 11-1537/1		Introduction Number SB-084	
Description Expanding the eligibility of an unremarried surviving spouse of a veteran to claim the veterans and surviving spouses property tax credit			
Fiscal Effect			
State:			
<input type="checkbox"/> No State Fiscal Effect			
<input type="checkbox"/> Indeterminate			
<input type="checkbox"/> Increase Existing Appropriations		<input type="checkbox"/> Increase Existing Revenues	
<input type="checkbox"/> Decrease Existing Appropriations		<input type="checkbox"/> Decrease Existing Revenues	
<input type="checkbox"/> Create New Appropriations		<input checked="" type="checkbox"/> Increase Costs - May be possible to absorb within agency's budget	
		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
		<input type="checkbox"/> Decrease Costs	
Local:			
<input type="checkbox"/> No Local Government Costs			
<input type="checkbox"/> Indeterminate			
1. <input type="checkbox"/> Increase Costs		3. <input type="checkbox"/> Increase Revenue	
<input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory		<input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	
2. <input type="checkbox"/> Decrease Costs		4. <input type="checkbox"/> Decrease Revenue	
<input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory		<input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	
5. Types of Local Government Units Affected			
<input type="checkbox"/> Towns		<input type="checkbox"/> Village	
<input type="checkbox"/> Counties		<input type="checkbox"/> Cities	
<input type="checkbox"/> School Districts		<input type="checkbox"/> Others	
		<input type="checkbox"/> WTCS Districts	
Fund Sources Affected		Affected Ch. 20 Appropriations	
<input type="checkbox"/> GPR <input type="checkbox"/> FED <input type="checkbox"/> PRO <input type="checkbox"/> PRS <input type="checkbox"/> SEG <input type="checkbox"/> SEGS			
Agency/Prepared By		Authorized Signature	Date
DVA/ Zolonda Eubanks (608) 264-7072		Donna Williams (608) 266-2256	5/13/2011

Fiscal Estimate Narratives

DVA 5/13/2011

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Description Expanding the eligibility of an unremarried surviving spouse of a veteran to claim the veterans and surviving spouses property tax credit					

Assumptions Used in Arriving at Fiscal Estimate

Under current law, the veteran and surviving spouse's property tax credit may be claimed by certain U.S. armed forces veterans and by unremarried surviving spouses of certain veterans or members of the National Guard or reserves. To be eligible to claim the credit as a spouse of a veteran, the veteran to whom the unremarried surviving spouse was married must have been a resident of this state at the time of entry into the service or a resident of this state for any consecutive five-year period after entry into that service, and must have had either a service-connected disability rating of at least 100% or a 100% disability rating based on individual unemployability.

This bill expands the definition of eligible unremarried surviving spouse to include an individual who is eligible for, and receives, dependency and indemnity compensation (DIC) from the federal government due to his or her spouse's status as a veteran whose death was service-connected.

Based on information from the United States Department of Veterans Affairs, as of FY10, Wisconsin had 4,529 beneficiaries in receipt of DIC with a service-connected disability, of which 1,405 were identified as 100% service connected disabled, and 330 were identified as 100% unemployability. This indicates that approximately an additional 2,794 unremarried surviving spouse's would be eligible for the credit. However, data is not readily available to estimate, under the provisions of this bill; the number of individuals that have resided in the state for at least a consecutive five year period, therefore, the fiscal effects of expanding eligibility is indeterminable.

As, the department's role is limited to certifying eligibility; there may be a small initial wave of applications, but then a minimal increase that can be absorbed within the agency budget.

Long-Range Fiscal Implications