

2013 DRAFTING REQUEST

Bill

Received: 1/14/2013	Received By: mshovers
Wanted: As time permits	Same as LRB:
For: Administration-Budget 6-1923	By/Representing: Quinn
May Contact:	Drafter: mshovers
Subject: Tax, Individual - income credit	Addl. Drafters:
	Extra Copies:

Submit via email: **YES**
 Requester's email:
 Carbon copy (CC) to:

Pre Topic:

DOA:.....Quinn, BB0374 -

Topic:

Changes to veterans and surviving spouses property tax credit

Instructions:

See attached. Draft 2011 AB 121 (LRB -1541/1) for the budget. Allow an unremarried surviving spouse to claim the credit if the veteran's death was service-connected. One way to get at this is to require that the surviving spouse qualifies for "dependency and indemnity compensation."

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 1/14/2013	scalvin 1/14/2013	phenry 1/15/2013	_____			
/1	mshovers 2/6/2013			_____	sbasford 1/15/2013		State
/2		kfollett 2/6/2013	phenry 2/6/2013	_____	lparisi 2/6/2013		State

FE Sent For:

<END>

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/?	mshovers 1/14/2013	scalvin 1/14/2013	phenry 1/15/2013	ph/m			
/1	1/2 MES 2/6/13	125f 2/6	2/6 ph	ph/m	sbasford 1/15/2013		State

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Vers. Drafted Reviewed Typed Proofed Submitted Jacketed Required

/? mshovers
/1 MES 1/14/13 1/15 Ph/SF
11 sac Ph
FE Sent For: 01/14/13

<END>

Shovers, Marc

From: Kreye, Joseph
Sent: Monday, January 14, 2013 8:51 AM
To: Shovers, Marc
Subject: FW: Statutory Language Drafting Request - BB0374

Mr. Shovers,

I believe this is yours (71.01 (6e))

Joseph Kreye
Senior Legislative Attorney
Legislative Reference Bureau
608 266-2263

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

From: Hanaman, Cathlene
Sent: Monday, January 14, 2013 8:47 AM
To: Kreye, Joseph
Subject: FW: Statutory Language Drafting Request - BB0374

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

From: Frederick, Caitlin - DOA [<mailto:caitlin.frederick@wisconsin.gov>]
Sent: Sunday, January 13, 2013 1:00 PM
To: Quinn, Brian D - DOA; Hanaman, Cathlene
Cc: Quinn, Brian D - DOA; Thornton, Scott - DOA
Subject: RE: Statutory Language Drafting Request - BB0374

Nuts. The agency request is 835, Shared Revenue

From: brian.quinn@wisconsin.gov [brian.quinn@wisconsin.gov]
Sent: Sunday, January 13, 2013 12:25 PM
To: Hanaman, Cathlene - LEGIS
Cc: Frederick, Caitlin - DOA; Quinn, Brian D - DOA; Thornton, Scott - DOA
Subject: Statutory Language Drafting Request - BB0374

Biennial Budget: 2013-15

DOA Tracking Code: BB0374

Topic: Disabled Veteran and Surviving Spouse property tax credit

SBO Team: TLGED

SBO Analyst: Quinn, Brian D - DOA
Phone: (608) 266-1923
E-mail: brian.quinn@wisconsin.gov

Agency Acronym: Multi

Agency Number: 000

Priority: Medium

Intent: Expand the disabled veteran and surviving spouse property tax credit to be consistent with the provisions of 2011 AB 121, which permits unremarried spouses of veterans who receive compensation benefits relating to a service-related death to claim the credit.

Attachments: False

Please send completed drafts to
statlanguage@wisapps.wi.gov<mailto:statlanguage@wisapps.wi.gov>



Instructions

2011 ASSEMBLY BILL 121

May 5, 2011 – Introduced by Representatives PETERSEN, JACQUE, NYGREN, KESTELL, LEMAHIEU, PRIDEMORE, MARKLEIN, BIES, BROOKS, SPANBAUER, MURTHA, TURNER, MURSAU, ENDSLEY and SINICKI, cosponsored by Senator HOLPERIN. Referred to Committee on Veterans and Military Affairs.

- 1 AN ACT *to create* 71.07 (6e) (a) 2. d. of the statutes; **relating to:** expanding the
2 eligibility of an unremarried surviving spouse of a veteran to claim the veterans
3 and surviving spouses property tax credit.

Analysis by the Legislative Reference Bureau

Under current law, the veterans and surviving spouses property tax credit 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 reserves (collectively, “veterans”). To be eligible to claim the credit, the veteran must meet several criteria, including having been a resident of this state at the time of entry into the service or having been a resident of this state for any consecutive five-year period after entry into that service, and having either a service-connected disability rating of at least 100 percent or a 100 percent disability rating based on individual unemployability.

Similarly, 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, generally, 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 percent or a 100 percent disability rating based on individual unemployability.

In general, the credit may be currently claimed in an amount equal to the property taxes paid by the claimant on the veteran’s principal dwelling in the year to which the claim relates. The credit is refundable. If the amount of the credit for



State of Wisconsin
2013 - 2014 LEGISLATURE

-1152/1



LRB-0846/1
MES:sac:jm

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RMNR

keep

2013 BILL

LPS: Please fix request sheet

do not go on

the budget

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(B) All caps
TAXATION
INCOME TAXATION
(CS)

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Shovers, Marc

From: Quinn, Brian D - DOA <Brian.Quinn@wisconsin.gov>
Sent: Wednesday, February 06, 2013 11:13 AM
To: Shovers, Marc
Subject: LRB-1152/1 Effective Date

Marc,

On this one, we're going to push out the effective date to be Tax Year 2014.

Let me know if you have any questions.

Thanks.

Brian Quinn
Executive Policy and Budget Analyst
Wisconsin Department of Administration
Division of Executive Budget and Finance
(608)-266-1923
Brian.quinn@wisconsin.gov



State of Wisconsin
2013 - 2014 LEGISLATURE



LRB-1152/1

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stays

RMR

DOA:.....Quinn, BB0374 - Changes to veterans and surviving spouses
property tax credit

FOR 2013-2015 BUDGET -- NOT READY FOR INTRODUCTION

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1 AN ACT ..., relating to: the budget.

Analysis by the Legislative Reference Bureau

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In general, the credit may be currently claimed in an amount equal to the property taxes paid by the claimant on the veteran's principal dwelling in the year

For taxable years beginning after December 31, 2013

to which the claim relates. The credit is refundable. If the amount of the credit for which a claimant is eligible exceeds the claimant's income tax liability, the excess amount of the credit is paid to the claimant by check.

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

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:

SECTION 1. 71.07 (6e) (a) 2. d. of the statutes is created to read:

71.07 (6e) (a) 2. d. An individual who had served on active duty under honorable conditions in the U.S. armed forces or in forces incorporated as part of the U.S. armed forces; who was a resident of this state at the time of entry into that active service or who had been a resident of this state for any consecutive 5-year period after entry into that active duty service; who was a resident of this state at the time of his or her death; and following the individual's death, his or her spouse began to receive, and continues to receive, dependency and indemnity compensation, as defined in 38 USC 101 (14).

SECTION 9337. Initial applicability; Revenue.

(1) VETERANS AND SURVIVING SPOUSES PROPERTY TAX CREDIT. This act first applies to 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 taxable years beginning on January 1 of the year following the year in which this subsection takes effect.

(END)

change component
text: NS
inapp

The treatment of Section 71.07(6e) 2.d. in this act first applies to taxable years beginning on January 1, 2014. of the statutes



State of Wisconsin
2013 - 2014 LEGISLATURE



LRB-1152/2
MES:sac:ph

DOA:.....Quinn, BB0374 - Changes to veterans and surviving spouses
property tax credit

FOR 2013-2015 BUDGET -- NOT READY FOR INTRODUCTION

1 **AN ACT ...; relating to: the budget.**

Analysis by the Legislative Reference Bureau

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