



State of Wisconsin
2019 - 2020 LEGISLATURE

LRBa1413/1
JK&EKL:ahe/cjs/kjf

**SENATE AMENDMENT 1,
TO SENATE SUBSTITUTE AMENDMENT 1,
TO SENATE BILL 818**

March 2, 2020 – Offered by Senator MARKLEIN.

1 At the locations indicated, amend the substitute amendment as follows:

2 **1.** Page 9, line 16: delete that line and substitute “section in a taxable year is
3 \$7,500. In the case of a married couple filing jointly, the maximum amount of the
4 credit that may be claimed under this section in a taxable year is \$7,500. In the case
5 of a married individual filing separately, the maximum amount of the credit that may
6 be claimed under this section in a taxable year is \$3,750.”.

7 **2.** Page 9, line 23: after that line insert:

8 “(e) If a person acquires or transfers ownership of a farm during a taxable year
9 for which a claim may be filed under this section, the person may file a claim under
10 this section based on the assessed value prorated in proportion to the period of time
11 the person owned the farm.”.

1 **3.** Page 10, line 1: after “section” insert “, reduced by any amount of refund
2 previously received by filing a claim online,”.

3 **4.** Page 10, line 4: after that line insert:

4 “(c) Annually, the department shall request from each assessor, and the
5 assessor shall provide, a list of all buildings and improvements assessed as other
6 under s. 70.32 (2) (a) 7. that are eligible for the credit under this section.”.

7 **5.** Page 10, line 24: delete “as of January 1, 2019,” and substitute “that is
8 associated with the most recent property tax bill”.

9 **6.** Page 11, line 1: after “farming” insert “, multiplied by 0.01187. No claimant
10 may file a claim online unless the claimant is a farmer and filed a schedule F for the
11 taxable year prior to the year on which the claim is based or is an entity actively
12 engaged in farming under 7 CFR 1400.201. No claimant may file a claim online
13 unless the claimant’s annual gross income from farming for the taxable year prior
14 to the year on which the claim is based is not less than \$35,000”.

15 **7.** Page 11, line 2: delete “as expeditiously as possible” and substitute “for tax
16 year 2020 on and after July 1, 2020, for tax year 2021 on and after July 1, 2021, and
17 for tax year 2022 on and after July 1, 2022,”.

18 **8.** Page 11, line 2: delete the material beginning with “payment as” and ending
19 with “(b)” on line 3 and substitute “payment to the department of administration for
20 payment as a refund”.

21 (END)