



2019 ASSEMBLY BILL 88

March 21, 2019 - Introduced by Representatives EDMING, BRANDTJEN, BROOKS, JAMES, KULP, MAGNAFICI, MURSAU, MYERS, PLUMER, SHANKLAND, SINICKI, SKOWRONSKI, SUMMERFIELD, TITTL, TRANEL, TUSLER and VRUWINK, cosponsored by Senators JACQUE, L. TAYLOR, CARPENTER, JOHNSON and MARKLEIN. Referred to Committee on Ways and Means.

1 **AN ACT** *to amend* 71.07 (6e) (a) 2. b. and 71.07 (6e) (a) 3. d.; and *to create* 71.07
2 (6e) (c) 4. of the statutes; **relating to:** reducing the eligibility threshold to claim
3 the veterans and surviving spouses property tax credit.

Analysis by the Legislative Reference Bureau

This bill reduces the eligibility threshold for an eligible veteran, the spouse of an eligible veteran, and the unremarried surviving spouse of an eligible veteran (claimants) to claim the veterans and surviving spouses property tax credit under the individual income tax system. Under the bill, a claimant may claim the credit if the claimant's service-connected disability rating is at least 70 percent. Currently, that rating must be 100 percent.

Under the bill, the maximum credit that a claimant may claim is multiplied by the percentage of the claimant's service-connected disability rating. The bill does not affect a claimant who claims the credit based on his or her individual unemployment rating.

For further information see the ***state and local*** 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:

4 **SECTION 1.** 71.07 (6e) (a) 2. b. of the statutes is amended to read:

