

1989 Assembly Bill 35

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1989 WISCONSIN ACT 198

AN ACT to amend 71.53 (2) (e); and to create 71.54 (2) (c) of the statutes, relating to: allowing the homestead credit to certain residents of tax-exempt housing.

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

SECTION 1. 71.53 (2) (e) of the statutes is amended to read:

71.53 (2) (e) The claimant resided for the entire calendar year to which the claim relates in housing which was exempt from taxation under ch. 70, ~~except other than~~ housing for which payments in lieu of taxes are made under s. 66.40 (22). ~~If the claimant lived in housing which was subject to taxation under ch. 70 for any part of the calendar year to which the claim relates, the property taxes accrued or rent constituting property taxes accrued, or both, shall be based on the period during which such housing constituted the claimant's homestead~~ except as provided under s. 71.54 (2) (c) 2.

SECTION 2. 71.54 (2) (c) of the statutes is created to read:

71.54 (2) (c) 1. If the claimant lived in a homestead that was subject to taxation under ch. 70 for any part of

the year to which the claim relates, the property taxes accrued or rent constituting property taxes accrued or both on that homestead shall be allowed for that part of the year.

2. In addition to property taxes accrued or rent constituting property taxes accrued under subd. 1, if the claimant moves from a homestead owned by the claimant to housing that is exempt from taxation under ch. 70, other than housing for which payments in lieu of taxes are made under s. 66.40 (22) and other than a correctional or detention facility, a claim may be allowed based on property taxes accrued on that former homestead for the length of time, up to the first 12 months, that the claimant resides in the tax-exempt housing and owns the former homestead, if the claimant has attempted to sell the former homestead but has not rented it out or leased it out.

SECTION 3. Initial applicability. This act first applies to taxable years beginning on January 1, 1990.
