



2007 ASSEMBLY BILL 256

April 10, 2007 - Introduced by Representatives HUBLER, BOYLE, HRAYCHUCK, TRAVIS, BIES, HAHN, TURNER, BERCEAU, SHERIDAN, SINICKI, HEBL, A. WILLIAMS and TOWNSEND, cosponsored by Senators KREITLOW, ROESSLER, SCHULTZ, WIRCH, PLALE, HANSEN, LEIBHAM and LASSA. Referred to Committee on Ways and Means.

- 1 **AN ACT** *to amend* 71.07 (6e) (a) 2. b. and 71.07 (6e) (a) 3. (intro.) of the statutes;
2 **relating to:** removing the age requirement for the veterans and surviving
3 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 being at least 65 years old, having been a resident of this state at the time of entry into the service, and having a service-connected disability rating of at least 100 percent.

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, at least 65 years old at the time of his or her death, must have been a resident of this state at the time of entry into the service, and must have had a service-connected disability rating of at least 100 percent.

This bill expands the eligibility requirements for the credit for veterans and for the unremarried surviving spouses of veterans. Under the bill, the 65-year-old age requirement is repealed.

