



State of Wisconsin  
2019 - 2020 LEGISLATURE

LRB-5032/1  
EKL:skw

## 2019 ASSEMBLY BILL 682

December 17, 2019 - Introduced by Representatives DOYLE, ANDERSON, BILLINGS, CROWLEY, FIELDS, GOYKE, GRUSZYNSKI, HEBL, HESSELBEIN, KOLSTE, NEUBAUER, OHNSTAD, SARGENT, SHANKLAND, SINICKI, SPREITZER, STUBBS, SUBECK, C. TAYLOR, ZAMARRIPA and SKOWRONSKI, cosponsored by Senators SHILLING, BEWLEY, CARPENTER, LARSON, SCHACHTNER, L. TAYLOR and WIRCH. Referred to Committee on Ways and Means.

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

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### *Analysis by the Legislative Reference Bureau*

Under current law, an eligible veteran or surviving spouse may claim a refundable income tax credit equal to the amount of property taxes the claimant paid during the year on his or her principal dwelling in Wisconsin. Current law does not expressly address the treatment of renters. The Department of Revenue allows an eligible veteran or surviving spouse who is a renter to claim the credit if the claimant is required to pay the property taxes under the rental agreement or other written agreement with the landlord and pays the property taxes directly to the municipality.

Under this bill, an eligible veteran or surviving spouse may claim the credit in an amount equal to his or her rent constituting property taxes. The bill defines “rent constituting property taxes” to mean a specified percentage of the rent paid by the claimant during the year for the use of a principal dwelling as housing. The specified percentage is 20 percent if heat is included in the rent and 25 percent if heat is not included.

For further information see the *state* fiscal estimate, which will be printed as an appendix to this bill.

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

**ASSEMBLY BILL 682****SECTION 1**

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

2           71.07 **(6e)** (a) 6. “Rent constituting property taxes” has the meaning given in  
3 sub. (9) (a) 4.

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

5           71.07 **(6e)** (b) *Filing claims.* Subject to the limitations provided in this  
6 subsection, a claimant may claim as a credit against the tax imposed under s. 71.02  
7 the amount of the claimant’s property taxes or rent constituting property taxes. If  
8 the allowable amount of the claim exceeds the income taxes otherwise due on the  
9 claimant’s income, the amount of the claim not used as an offset against those taxes  
10 shall be certified by the department of revenue to the department of administration  
11 for payment to the claimant by check, share draft, or other draft from the  
12 appropriation under s. 20.835 (2) (em).

13           **SECTION 3.** 71.07 (6e) (c) 3. of the statutes is amended to read:

14           71.07 **(6e)** (c) 3. If an eligible veteran and an eligible spouse file separate  
15 returns, each spouse may claim a credit under this subsection for property taxes  
16 based on ~~their~~ his or her respective ownership interest in the eligible veteran’s  
17 principal dwelling or for rent constituting property taxes based on 50 percent of the  
18 total rent constituting property taxes paid during the taxable year for the eligible  
19 veteran’s principal dwelling.

20           **SECTION 4. Initial applicability.**

21           (1) This act first applies to taxable years beginning on January 1 of the year  
22 in which this subsection takes effect, except that if this subsection takes effect after  
23 July 31, this act first applies to taxable years beginning on January 1 of the year  
24 following the year in which this subsection takes effect.

25

(END)