

State of Wisconsin



2005 Senate Bill 347

Date of enactment: **December 21, 2005**

Date of publication*: **January 6, 2006**

2005 WISCONSIN ACT 72

AN ACT *to amend* 71.07 (6e) (a) 1. and 71.07 (6e) (a) 5.; and *to create* 71.07 (6e) (a) 1m. and 71.07 (6e) (c) 3. of the statutes; **relating to:** expanding eligibility for the veterans and surviving spouses property tax credit.

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

SECTION 1. 71.07 (6e) (a) 1. of the statutes, as created by [2005 Wisconsin Act 25](#), is amended to read:

71.07 (6e) (a) 1. "Claimant" means an eligible unremarried surviving spouse or an eligible veteran, or an eligible spouse who files a claim under this subsection.

SECTION 2. 71.07 (6e) (a) 1m. of the statutes is created to read:

71.07 (6e) (a) 1m. "Eligible spouse" means the spouse of an eligible veteran who files a separate return.

SECTION 3. 71.07 (6e) (a) 5. of the statutes, as created by [2005 Wisconsin Act 25](#), is amended to read:

71.07 (6e) (a) 5. "Property taxes" means real and personal property taxes, exclusive of special assessments, delinquent interest, and charges for service, paid by a claimant, and the claimant's spouse if filing a joint return, on the claimant's eligible veteran's or unremarried surviving spouse's principal dwelling in this state during the taxable year for which credit under this subsection is claimed, less any property taxes paid which are properly includable as a trade or business expense under section 162 of the Internal Revenue Code. If the principal dwelling on which the taxes were paid is owned by 2 or more persons or entities as joint tenants or tenants in common or is owned by spouses as marital property, "property

taxes" is that part of property taxes paid that reflects the ownership percentage of the claimant, except that this limitation does not apply to spouses who file a joint return. If the principal dwelling is sold during the taxable year, the "property taxes" for the seller and buyer shall be the amount of the tax prorated to each in the closing agreement pertaining to the sale or, if not so provided for in the closing agreement, the tax shall be prorated between the seller and buyer in proportion to months of their respective ownership. "Property taxes" includes monthly parking permit fees in respect to a principal dwelling collected under s. 66.0435 (3) (c).

SECTION 4. 71.07 (6e) (c) 3. of the statutes is created to read:

71.07 (6e) (c) 3. If an eligible veteran and an eligible spouse file separate returns, each spouse may claim a credit under this subsection based on their respective ownership interest in the eligible veteran's principal dwelling.

SECTION 5. Nonstatutory provisions.

(1) EXEMPTION FROM CERTAIN LEGISLATIVE RULES OF PROCEEDINGS. Section 20.003 (4) of the statutes does not apply to the actions of the legislature in enacting this act.

SECTION 6. Initial applicability.

(1) This act first applies to taxable years beginning on January 1, 2005.

* Section 991.11, WISCONSIN STATUTES 2003-04 : Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication as designated" by the secretary of state [the date of publication may not be more than 10 working days after the date of enactment].