



2023 SENATE BILL 102

March 1, 2023 - Introduced by Senators JACQUE, TESTIN, JAMES, QUINN, SPREITZER, TAYLOR and WIRCH, cosponsored by Representatives EDMING, MACCO, ALLEN, ANDRACA, ARMSTRONG, BALDEH, BRANDTJEN, CONLEY, DITTRICH, GOEBEN, GREEN, MICHALSKI, MURSAU, OHNSTAD, ORTIZ-VELEZ, PENTERMAN, PETRYK, PLUMER, ROZAR, SHANKLAND, SINICKI, SUMMERFIELD, TUSLER and WICHGERS. Referred to Committee on Universities and Revenue.

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 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 unemployability rating. Under current law, an individual with a 100 percent disability rating based on individual unemployability may also claim the credit.

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:

SENATE BILL 102**SECTION 1**

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

2 71.07 **(6e)** (a) 2. b. An individual who had served on active duty under
3 honorable conditions in the U.S. armed forces or in forces incorporated as part of the
4 U.S. armed forces; who was a resident of this state at the time of entry into that active
5 service or who had been a resident of this state for any consecutive 5-year period
6 after entry into that active duty service; who was a resident of this state at the time
7 of his or her death; and who had either a service-connected disability rating of ~~100~~
8 at least 70 percent under 38 USC 1114 or 1134 or a 100 percent disability rating based
9 on individual unemployability.

10 **SECTION 2.** 71.07 (6e) (a) 3. d. of the statutes is amended to read:

11 71.07 **(6e)** (a) 3. d. Has either a service-connected disability rating of ~~100~~ at
12 least 70 percent under 38 USC 1114 or 1134 or a 100 percent disability rating based
13 on individual unemployability.

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

15 71.07 **(6e)** (c) 4. If a claimant's service-connected disability rating is less than
16 100 percent, the amount that the claimant may claim under this subsection shall be
17 multiplied by a percentage that equals the eligible veteran's service-connected
18 disability rating.

19 **SECTION 4. Initial applicability.**

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

24

(END)