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1973 Senate Bill 763

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**CHAPTER 139 , Laws of 1973**

AN ACT to amend 71.09 (7) (a) 1 of the statutes, relating to expanding the definition of income for homestead tax credit purposes.

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

71.09 (7) (a) 1 of the statutes, as affected by chapter 90, laws of 1973, is amended to read:

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71.09 (7) (a) 1. "Income" means the sum of adjusted gross income as defined in s. 71.02 (2) (e), net income from sources outside the state, alimony, support money, cash public assistance and relief (not including credit granted under this subsection), the gross amount of any pension or annuity (including railroad retirement benefits, all payments received under the federal social security act and veterans disability pensions), nontaxable interest received from the federal government or any of its instrumentalities, workmen's compensation ~~and~~, the gross amount of "loss of time" insurance and compensation and other cash benefits received from the United States for past or present service in the armed forces, and scholarship and fellowship gifts or income, all regardless of the fact that they may be excluded from adjusted gross income as defined in s. 71.02 (2) (e). It does not include gifts from ~~nongovernmental sources~~ natural persons, or surplus food or other relief in kind supplied by a governmental agency.

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