

1979 Senate Bill 84

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CHAPTER 2, Laws of 1979

AN ACT to amend chapter 418, laws of 1977, section 923 (42) (b) 3; and to create chapter 418, laws of 1977, section 923 (42) (b) 19, relating to increasing the amount of the 1978 special property tax credit.

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

SECTION 1. Chapter 418, laws of 1977, section 923 (42) (b) 3 is amended to read:

(Chapter 418, laws of 1977) Section 923 (42) (b) 3. Subject to the limitations provided in this paragraph, a claimant may claim Wisconsin property taxes accrued as a credit against Wisconsin income taxes otherwise due. If a claimant did not have property taxes accrued for 1978, the claimant may claim a credit of \$40 against Wisconsin income taxes otherwise due. A claimant who paid both gross rent and had property taxes accrued for 1978 may elect to credit either \$40 or the amount under subdivision 8 against Wisconsin income taxes otherwise due. If the allowable amount of claim exceeds the income taxes otherwise due on the claimant's income or if there are no Wisconsin income taxes due on the claimant's income, the amount of the claim not used as an offset against income taxes shall be certified to the department of administration for payment to the claimant from the appropriation under section 20.835 (2) ~~(e)~~ (em) of the statutes, ~~as created by this act.~~ No interest shall be allowed on any payment made to a claimant under this paragraph.

SECTION 2. Chapter 418, laws of 1977, section 923 (42) (b) 19 is created to read:

(Chapter 418, laws of 1977) Section 923 (42) (b) 19. The department of administration shall issue a separate check from the appropriation under section 20.835 (2) (em) of the statutes to each claimant under this paragraph in an amount equal to the amount claimed under subdivision 3 or 9, or as subsequently adjusted by the department. The check shall be accompanied by the following statement: "The governor and legislature of the state of Wisconsin have provided in chapter (this act), laws of 1979, that any person who claimed the 1978 special property tax or rent credit shall receive an additional amount of credit. The enclosed check is for this additional credit, equal to the amount of credit you were allowed on your 1978 tax return."