



1997 ASSEMBLY BILL 178

March 13, 1997 - Introduced by Representatives R. YOUNG, DUFF, GROTHMAN, J. LEHMAN, SPRINGER, HAHN, RILEY and BALDWIN, cosponsored by Senator WINEKE. Referred to Committee on Ways and Means.

1 **AN ACT to amend** 71.52 (5) of the statutes; **relating to:** providing a homestead
2 credit household income deduction for a claimant's spouse.

Analysis by the Legislative Reference Bureau

Under current law, the calculation of household income under the homestead tax credit includes a deduction of \$250 for each of the claimant's dependents, as defined under the Internal Revenue Code. This bill creates a deduction of \$250 for the claimant's spouse if the spouse has the same principal abode as the claimant.

For further information see the **state** 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:

3 **SECTION 1.** 71.52 (5) of the statutes is amended to read:

4 71.52 (5) "Household income" means all income received by all persons of a
5 household in a calendar year while members of the household, less \$250 for the
6 claimant's spouse who has the same principal abode as the claimant and \$250 for
7 each of the claimant's dependents, as defined in section 152 of the internal revenue

ASSEMBLY BILL 178

SECTION 1

1 code, who have the same principal abode as the claimant for more than 6 months
2 during the year to which the claim relates.

3 **SECTION 2. Initial applicability.**

4 (1) This act first applies to claims filed in 1998 based on property taxes accrued
5 in 1997 and 1997 income.

6 (END)