

1999 DRAFTING REQUEST

Bill

Received: 10/6/98

Received By: yacketa

Wanted: As time permits

Identical to LRB:

For: Administration-Budget

By/Representing: Sajna

This file may be shown to any legislator: NO

Drafter: yacketa

May Contact:

Alt. Drafters:

Subject: Public Assistance - Wis works
Tax - individual income

Extra Copies: MES

Topic:

DOA:.....Sajna - Homestead tax credit

Instructions:

See Attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/1	yacketa 12/9/98	ptellez 12/9/98	jfrantze 12/10/98	_____	lrb_docadmin 12/10/98		S&L
/2	yacketa 01/13/99	ptellez 01/13/99	lpaasch 01/13/99	_____	lrb_docadmin 01/13/99		S&L

FE Sent For:

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FE Sent For: 1/2 pt 1/13/99
1/2 jlg 1/13
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Priority = need

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1?	yacketa	1/1 post 12/9/98 1 12/9 jLg	12/10/10	JLg/KM 12/10			

FE Sent For:

<END>

FY 99-01 BIENNIAL BUDGET

STATUTORY LANGUAGE PROPOSAL

Division: Economic Support
Appropriation: 20.445(3)
Issue: Wisconsin Works (W-2); Homestead tax credit
Contact: Leonor Rosas DeLeon, Director
 Bureau of Welfare Initiatives

PROBLEM

Section 71.54(2)(a)(intro.) as amended by 1995 Wisconsin Act 289 provides that property taxes or rent under the homestead tax credit will be reduced by one-twelfth for each month or portion of a month that a claimant participated in Wisconsin Works under s.49.147(4) or (5), Stats., or received Aid to Families with Dependent Children benefits under s.49.19, Stats. The W-2 statutory language references only include CSJ and W-2 Transitional Placement benefits. Custodial Parent of an Infant benefits which are found in the statutes under s.49.148(1m), Stats., are not addressed.

PROPOSED CHANGE

Amend s.71.54(2)(a)(intro.) to add reference to Custodial parent of an Infant benefits under s.49.148(1m), Stats., so that these benefits are also subject to the one-twelfth reduction.

EXPLANATORY NOTE

This change will add Custodial Parent of an Infant Benefits like AFDC benefits and other W-2 benefits (CSJ and W-2 Transitional Placement) as being subject to the one-twelfth reduction.

FISCAL IMPACT

None.

DESIRED EFFECTIVE DATE

To be effective January 1, 1999 for Homestead benefits received in 1999, claims for which are made in 2000.



(Soon)
State of Wisconsin
1999 - 2000 LEGISLATURE

LRB-0494/1

TAY...pgt...

JLg

DOA:.....Sajna - Homestead tax credit

FOR 1999-01 BUDGET - NOT READY FOR INTRODUCTION

INSERT ANAL ✓

1 AN ACT ^{don't you cat.} relating to: the budget.

Analysis by the Legislative Reference Bureau

TAXATION ✓

^{new of currently} INCOME TAXATION ✓

~~Under current law~~ for the purpose of determining the homestead credit, property taxes accrued or rent constituting property taxes accrued is reduced by one-twelfth for each month or portion of a month for which the person claiming the credit participated in a community service job or transitional placement under Wisconsin works (W-2).

Under this bill, property taxes accrued or rent constituting property taxes accrued is reduced by one-twelfth for each month or portion of a month for which the person claiming the homestead credit received a grant under W-2 as a single parent of an infant under the age of 12 weeks old.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

delete
EXTRA → []
SPACE

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

2 SECTION 1. 71.54 (2) (a) (intro.)^X of the statutes is amended to read:

INSERT ANAL

1997 SENATE BILL 13

January 15, 1997 - Introduced by Senator WINEKE. Referred to Committee on Economic Development, Housing and Government Operations.

1 AN ACT to amend 71.54 (1) (d) (intro.), 71.54 (2) (b) 3. and 121.15 (3m) (b); and
2 to create 71.54 (1) (e) and 71.54 (2) (b) 4. of the statutes; relating to: expanding
3 the homestead tax credit and reducing the state-funded school aid percentage.

Analysis by the Legislative Reference Bureau

Under current law, for claims filed in 1991 and thereafter, the homestead tax credit threshold income is \$8,000; the maximum amount of property taxes, or rent constituting property taxes, that a claimant may use in calculating his or her credit is \$1,450; the maximum income is \$19,154; and the percent of property taxes, or rent constituting property taxes, that is reimbursed is 80%.

This bill changes current law starting with claims filed in 1999. Under this bill, for claims filed in 1999 and thereafter, threshold income is raised to \$25,000; the maximum amount of property taxes, or rent constituting property taxes, is increased to \$5,000; the maximum income is raised to \$108,333; and the percent of property taxes, or rent constituting property taxes, that is reimbursed is increased to 90%.

Current law directs the department of administration, the department of public instruction and the legislative fiscal bureau annually to certify to the joint committee on finance by June 15 an estimate of the amount necessary to appropriate in the following school year to fund 66.7% of school costs. This bill reduces this percentage to 50% beginning with the certification that is required on June 15, 1998.

InterOffice Memo

Department of Workforce Development

Date: December 22, 1998

To: Jennifer Sajna
State Budget Office

From: Bob Nikolay
Bureau of Strategic Planning and Budget

Subject: Statutory Language Drafts for Biennial Budget

Summarized below are additional comments on LRB drafts of biennial budget statutory language.

1. LRB 0493/1 – Food Stamp Program Administration. This draft is OK.
2. LRB 0494/1 - Homestead Tax Credit. Based on comments received from Tom Reid, effective date language should be added to read: Claims filed for taxable years beginning on or after January 1 of the year of enactment if enacted prior to August 1, or of the year following enactment if enacted on or after August 1.
3. LRB 0500/1 – Application window for burial reimbursements. This draft is OK.

More to follow soon.

Soon

1999 - 2000 LEGISLATURE

LRB-0494/2

TAY:pgt&jlg:jf
r0+

DOA:.....Sajna - Homestead tax credit

FOR 1999-01 BUDGET — NOT READY FOR INTRODUCTION

1 AN ACT ^{limit gen. cat.} relating to: the budget.

Analysis by the Legislative Reference Bureau

TAXATION

INCOME TAXATION

Under current law, the homestead tax credit threshold income is \$8,000; the maximum amount of property taxes, or rent constituting property taxes, that a claimant may use in calculating his or her credit is \$1,450; the maximum income is \$19,154; and the percent of property taxes, or rent constituting property taxes, that is reimbursed is 80%.

Currently, for the purpose of determining the homestead credit, property taxes accrued or rent constituting property taxes accrued is reduced by one-twelfth for each month or portion of a month for which the person claiming the credit participated in a community service job or transitional placement under Wisconsin works (W-2).

Under this bill, property taxes accrued or rent constituting property taxes accrued is reduced by one-twelfth for each month or portion of a month for which the person claiming the homestead credit received a grant under W-2 as a single parent of an infant under the age of 12 weeks old.

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:

- 1 SECTION 1. 71.54 (2) (a) (intro.) of the statutes is amended to read:
2 71.54 (2) (a) (intro.) Property taxes accrued or rent constituting property taxes
3 accrued shall be reduced by one-twelfth for each month or portion of a month for
4 which the claimant received relief from any county under s. 59.53 (21) equal to or in
5 excess of \$400, participated in Wisconsin works under s. 49.147 (4) or (5) or 49.148
6 (1m) or received assistance under s. 49.19, except assistance received:

(END)

ALL
6
SECTION 9343. Initial applicability, revenue:

(#) HOMESTEAD CREDIT, WISCONSIN WORKS. The treatment of section 71.54(2)(a)(intro.) of the statutes first applies to taxable years beginning on January 1 of the year in which this subsection takes effect, except that if this subsection takes effect after July 31, the treatment of section 71.54(2)(a)(intro.) of the statutes first applies to taxable years beginning on January 1 of the year following the year in which this subsection takes effect.



State of Wisconsin
1999 - 2000 LEGISLATURE

LRB-0494/2
TAY:pgt&jlg:lp

DOA:.....Sajna - Homestead tax credit

FOR 1999-01 BUDGET — NOT READY FOR INTRODUCTION

1 AN ACT ...; relating to: the budget.

Analysis by the Legislative Reference Bureau

TAXATION

INCOME TAXATION

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