

2003 SENATE BILL 366

January 7, 2004 - Introduced by Senators HANSEN, WIRCH, LASSA and ERPENBACH, cosponsored by Representatives BOYLE, TAYLOR, BALOW, BERCEAU and ALBERS. Referred to Committee on Homeland Security, Veterans and Military Affairs and Government Reform.

1 **AN ACT to amend** 71.53 (2) (e) and 71.54 (2) (c) of the statutes; **relating to:**
2 increasing eligibility for the homestead tax credit.

Analysis by the Legislative Reference Bureau

Generally under current law, an individual who lives for an entire year in housing that is exempt from property taxes is not eligible to claim the homestead tax credit. If such a claimant lives in tax-exempt housing for only part of a year, the claimant may claim the credit for the part of the year in which he or she lived in housing that was subject to property taxes.

Under this bill, an individual who lives for all or part of a year in housing that is exempt from property taxes is eligible to claim the homestead tax credit if he or she is at least 65 years old in the year to which the claim relates.

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.** 71.53 (2) (e) of the statutes is amended to read:
4 71.53 **(2)** (e) The claimant is under 65 years of age and resided for the entire
5 calendar year to which the claim relates in housing which was exempt from taxation

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1 under ch. 70 other than housing for which payments in lieu of taxes are made under
2 s. 66.1201 (22) except as provided under s. 71.54 (2) (c) 2.

3 **SECTION 2.** 71.54 (2) (c) of the statutes is amended to read:

4 71.54 (2) (c) 1. If the claimant lived in a homestead that was subject to taxation
5 under ch. 70 for any part of the year to which the claim relates, or if the claimant is
6 at least 65 years of age and resided for any part of the year to which the claim relates
7 in housing which was exempt from taxation under ch. 70 other than housing for
8 which payments in lieu of taxes are made under s. 66.1201 (22), or both, the property
9 taxes accrued or rent constituting property taxes accrued or both on that homestead
10 shall be allowed for that part of the year.

11 2. In addition to property taxes accrued or rent constituting property taxes
12 accrued under subd. 1., if the claimant moves from a homestead owned by the
13 claimant to housing that is exempt from taxation under ch. 70, other than housing
14 for which payments in lieu of taxes are made under s. 66.1201 (22) and other than
15 a correctional or detention facility, a claim may be allowed based on property taxes
16 accrued on that former homestead for the length of time, up to the first 12 months,
17 that the claimant resides in the tax-exempt housing and owns the former
18 homestead, if the claimant is under 65 years of age and has attempted to sell the
19 former homestead but has not rented it out or leased it out.

20 **SECTION 3. Initial applicability.**

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

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(END)