

2003 DRAFTING REQUEST

Bill

Received: 03/13/2003

Received By: mshovers

Wanted: As time permits

Identical to LRB:

For: David Hansen (608) 266-5670

By/Representing: Jay

This file may be shown to any legislator: NO

Drafter: mshovers

May Contact:

Addl. Drafters:

Subject: Tax Credits (inc) - home/farm

Extra Copies:

Submit via email: YES

Requester's email: Sen.Hansen@legis.state.wi.us

Carbon copy (CC:) to:

Pre Topic:

No specific pre topic given

Topic:

Expand eligibility for the 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>
/?							State
/1	mshovers 05/08/2003	kgilfoy 05/09/2003	jfrantze 05/12/2003		mbarman 05/12/2003	lnorthro 12/08/2003	

FE Sent For:

↳ At Intro.

<END>

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FE Sent For:

*for
senate
per John
Wagnitz*

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1?	mshovers	1- 5/9/03 Kmg	5/9	5/9			
11 MES	5/8/03						

FE Sent For:

<END>

Shovers, Marc

From: Wadd, Jay
Sent: Thursday, March 13, 2003 11:43 AM
To: Shovers, Marc
Subject: Drafting Request

Hi, MArk. Not sure if this is your area, but we'd like to draft a bill that would extend Homestead Credit to those of retirement age living in housing that is exempt from property taxes.

Please feel free to call me if you need information. I realize this may not be much to go on, but I've got a lot going on today and wanted to at least get this started.

Thanks for all your help.

Jay Wadd
Sen. Hansen's office



King
RMA

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

RM

1 AN ACT ...; relating to: 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 ~~or all~~ 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:

2 SECTION 1. 71.53 (2) (e) of the statutes is amended to read:

3 71.53 (2) (e) The claimant is under ~~age~~ ^{years of age} 65 and resided for the entire calendar
4 year to which the claim relates in housing which was exempt from taxation under

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

History: 1987 a. 312; 1989 a. 31, 198; 1991 a. 39; 1999 a. 150 s. 672.

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 ~~age~~ ^{years of age} 65 and resided for any part of the year to which the claim relates in
7 housing which was exempt from taxation under ch. 70 other than housing for which
8 payments in lieu of taxes are made under s. 66.1201 (22) ~~except as provided under~~
9 ~~s. 71.54 (2) (c) 2.~~ or both, the property taxes accrued or rent constituting property
10 taxes accrued or both on that homestead shall be allowed for that part of the year.

I fixed this electronically

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 ~~age~~ ^{years of age} 65 and has attempted to sell the former
19 homestead but has not rented it out or leased it out.

History: 1987 a. 312; 1989 a. 31, 198, 336; 1995 a. 27, 201, 289; 1997 a. 35; 1999 a. 9; 1999 a. 150 s. 672.

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

1 effect after July 31 this act first applies to claims filed for taxable years beginning
2 on January 1 of the year following the year in which this subsection takes effect.

3

(END)



State of Wisconsin

LEGISLATIVE REFERENCE BUREAU

1 EAST MAIN, SUITE 200
P. O. BOX 2037
MADISON, WI 53701-2037

LEGAL SECTION: (608) 266-3561
REFERENCE SECTION: (608) 266-0341
FAX: (608) 264-6948

STEPHEN R. MILLER
CHIEF

LRB

January 26, 2004

MEMORANDUM

To: Senator Hansen

From: Marc E. Shovers, Sr. Legislative Attorney, (608) 266-0129

Subject: Technical Memorandum to **SB-366** (LRB 03-2424/1)

We received the attached technical memorandum relating to your bill. This copy is for your information and your file. If you wish to discuss this memorandum or the necessity of revising your bill or preparing an amendment, please contact me.

LRR

MEMORANDUM

January 14, 2004

TO: Marc Shovers
Legislative Reference Bureau

FROM: Dennis Collier
Department of Revenue

SUBJECT: Technical Memorandum on SB 366: Expand Eligibility For The Homestead Tax Credit

The language in proposed secs. 71.53 and 71.54 refers to the claimant being either at least 65 years of age or under 65 years of age. We suggest these sections tie this age restriction to the close of the taxable year, similar to the language in sec. 71.05(23)(b)3, to make clear when the determination of the claimant's age is made.

If you have questions regarding this technical memorandum, please contact Karyn Kriz at 261-8984.