AN ACT to amend 71.07 (6e) (a) 1. and 71.07 (6e) (a) 5.; and to create 71.07 (6e) (a) 1m. and 71.07 (6e) (c) 3. of
the statutes; relating to: expanding eligibility for the veterans and surviving spouses property tax credit.

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

SECTION 1. 71.07 (6e) (a) 1. of the statutes, as created
by 2005 Wisconsin Act 25, is amended to read:
71.07 (6e) (a) 1. “Claimant” means an eligible un-
married surviving spouse or, an eligible veteran, or an eli-
gible spouse who files a claim under this subsection.

SECTION 2. 71.07 (6e) (a) 1m. of the statutes is
created to read:
71.07 (6e) (a) 1m. “Eligible spouse” means the
spouse of an eligible veteran who files a separate return.

SECTION 3. 71.07 (6e) (a) 5. of the statutes, as created
by 2005 Wisconsin Act 25, is amended to read:
71.07 (6e) (a) 5. “Property taxes” means real and per-
sonal property taxes, exclusive of special assessments,
delinquent interest, and charges for service, paid by a
claimant, and the claimant’s spouse if filing a joint return,
on the claimant’s eligible veteran’s or unmarried sur-
viving spouse’s principal dwelling in this state during the
taxable year for which credit under this subsection is
claimed, less any property taxes paid which are properly
includable as a trade or business expense under section
162 of the Internal Revenue Code. If the principal dwell-
ning on which the taxes were paid is owned by 2 or more
persons or entities as joint tenants or tenants in common
or is owned by spouses as marital property, “property
taxes” is that part of property taxes paid that reflects the
ownership percentage of the claimant, except that this
limitation does not apply to spouses who file a joint
return. If the principal dwelling is sold during the taxable
year, the “property taxes” for the seller and buyer shall be
the amount of the tax prorated to each in the closing
agreement pertaining to the sale or, if not so provided for
in the closing agreement, the tax shall be prorated
between the seller and buyer in proportion to months of
their respective ownership. “Property taxes” includes
monthly parking permit fees in respect to a principal
dwelling collected under s. 66.0435 (3) (c).

SECTION 4. 71.07 (6e) (c) 3. of the statutes is created
to read:
71.07 (6e) (c) 3. If an eligible veteran and an eligible
spouse file separate returns, each spouse may claim a
credit under this subsection based on their respective
ownership interest in the eligible veteran’s principal
dwelling.

SECTION 5. Nonstatutory provisions.
(1) Exemption from certain legislative rules of
proceedings. Section 20.003 (4) of the statutes does not
apply to the actions of the legislature in enacting this act.

SECTION 6. Initial applicability.
(1) This act first applies to taxable years beginning
on January 1, 2005.

* Section 991.11, WISCONSIN STATUTES 2003−04: Effective date of acts. “Every act and every portion of an act enacted by the legislature over the governor’s partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication as designated” by the secretary of state [the date of publication may not be more than 10 working days after the date of enactment].