

2005 DRAFTING REQUEST

Assembly Substitute Amendment (ASA-AB668)

Received: **09/26/2005**

Received By: **mshovers**

Wanted: **As time permits**

Identical to LRB:

For: **Terri McCormick (608) 266-7500**

By/Representing: **Jared**

This file may be shown to any legislator: **NO**

Drafter: **mshovers**

May Contact:

Addl. Drafters:

Subject: **Tax, Individual - income credit**

Extra Copies:

Submit via email: **YES**

Requester's email: **Rep.McCormick@legis.state.wi.us**

Carbon copy (CC:) to:

Pre Topic:

No specific pre topic given

Topic:

Expanding eligibility for the veterans and surviving spouses property tax credit

Instructions:

Remove the age and residence requirements in s. 71.07 (6e).

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>
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FE Sent For:

<END>

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/? mshovers

1 js 9/26/05
05 dk 9-21 dk 9-21
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1/1 MES 9/26/05

FE Sent For:

<END>



State of Wisconsin
2005 - 2006 LEGISLATURE

LRBs0228/P
MES.0:.....

RMR

~~PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION~~

Assembly

SENATE SUBSTITUTE AMENDMENT,

TO 2005 ASSEMBLY BILL 668

WANTED Tues
8 AM

x-reb ✓
SAV

gen

1 AN ACT ...; relating to: expanding eligibility for the veterans and surviving
2 spouses property tax credit.

Analysis by the Legislative Reference Bureau

Under current law as created in the budget bill, 2005 Wisconsin Act 25, there exists a refundable individual income tax credit that may be claimed by certain U.S. armed forces veterans and by the unremarried surviving spouses of certain veterans or members of the national guard or reserves. The amount of the credit that may be claimed is the amount of property taxes paid by a claimant on the claimant's principal dwelling in the year to which the claim relates. Because the credit is refundable, if the amount of the credit for which the claimant is eligible exceeds the claimant's tax liability, the excess amount of the credit is paid to the claimant by check.

The veterans who can claim the credit under current law are those who meet a number of conditions, including the following: 1) ~~Must~~ be at least 65 years old; 2) ~~Must~~ have been a resident of this state at the time of entry into active service; 3) ~~Must~~ have a service-connected disability ~~rating~~ of 100 percent under federal law. Under the substitute amendment, such veterans are not required to meet any age requirement or residency requirement related to their time of entry into the service.

The
-veteran
must

rating - The veteran must

The
veteran
must

Similarly, under current law, to be eligible to claim the credit as an unremarried surviving spouse, the individual claiming the credit must have been married to one

An individual who was rating

An individual who

of the following types of individuals who met several conditions: 1) ~~Must have died~~ while on active duty and ~~must have been~~ a resident of this state at the time of entry into active service; 2) ~~Must have been~~ a resident of this state at the time of entry into active service, ~~must have been~~ at least 65 years old at the time of his or her death, ~~must have been~~ a resident of this state at the time of death, and ~~must have had~~ a service-connected disability rating of 100 percent under federal law. Under the substitute amendment, the individual to whom the unmarried surviving spouse was married is not required to have met any age requirement, residency requirement related to his or her time of entry into the service, or residency requirement relating to the time of his or her death.

was
was

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

1 **SECTION 1.** 71.07 (6e) (a) 2. a. of the statutes, as created by 2005 Wisconsin Act
2 25, is amended to read:

3 71.07 (6e) (a) 2. a. An individual who had served on active duty in the U.S.
4 armed forces or in forces incorporated as part of the U.S. armed forces, ~~who was a~~
5 ~~resident of this state at the time of entry into that active service,~~ and who, while a
6 ~~resident of this state,~~ died while on active duty.

History: 1987 a. 312; 1987 a. 411 ss. 63, 79 to 82, 85, 86; 1987 a. 419, 422; 1989 a. 31, 44, 56, 100, 359; 1991 a. 39, 269, 292; 1993 a. 16, 112, 204, 471, 491; 1995 a. 27 ss. 3377m to 3393m, 9116 (5); 1995 a. 209, 227, 400, 453; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9, 10, 32; 1999 a. 150 s. 672; 1999 a. 198; 2001 a. 16, 109; 2003 a. 72, 99, 135, 183, 255, 267, 326; 2005 a. 25.

7 **SECTION 2.** 71.07 (6e) (a) 2. b. of the statutes, as created by 2005 Wisconsin Act
8 25, is amended to read:

9 71.07 (6e) (a) 2. b. An individual who had served on active duty under
10 honorable conditions in the U.S. armed forces or in forces incorporated as part of the
11 U.S. armed forces; ~~who was a resident of this state at the time of entry into that active~~
12 ~~service; who was at least 65 years of age at the time of his or her death or would have~~
13 ~~been 65 years of age at the close of the year in which the death occurred; who was a~~
14 ~~resident of this state at the time of his or her death;~~ and who had a service-connected
15 disability rating of 100 percent under 38 USC 1114 or 1134.

History: 1987 a. 312; 1987 a. 411 ss. 63, 79 to 82, 85, 86; 1987 a. 419, 422; 1989 a. 31, 44, 56, 100, 359; 1991 a. 39, 269, 292; 1993 a. 16, 112, 204, 471, 491; 1995 a. 27 ss. 3377m to 3393m, 9116 (5); 1995 a. 209, 227, 400, 453; 1997 a. 27, 41, 237, 299; 1999 a. 5, 9, 10, 32; 1999 a. 150 s. 672; 1999 a. 198; 2001 a. 16, 109; 2003 a. 72, 99, 135, 183, 255, 267, 326; 2005 a. 25. SECTION 3. 71.07 (6e) (a) 2. c. of the statutes is amended to read:

called... told them to contact Gardis office

STATE OF WISCONSIN

To _____

Date 9-27 Time 3:37

WHILE YOU WERE OUT

M Jared

of Rep. McCormick

Phone 6-7500

Telephoned	<input checked="" type="checkbox"/>	Please Call	<input type="checkbox"/>
Called to See You	<input type="checkbox"/>	Rush	<input type="checkbox"/>
Returned Your Call	<input type="checkbox"/>	Will Call Again	<input type="checkbox"/>

Message Needs fiscal for

SO 228/1



call w/ questions

Party Receiving Call

Barman, Mike

From: Barman, Mike
Sent: Tuesday, September 27, 2005 5:03 PM
To: Rep.McCormick
Subject: FE request based on a Substitute Amendment

Supplemental fiscal estimates. Legislative Joint Rules 41 (3) (a), (b), (c) and (f), 46 (4), and 48 (2) and (3) provide for the preparation and publication of supplemental fiscal estimates.

(1) *Joint Rule 48 (2)*. During an original fiscal estimate's five-day review period, but not afterwards, the bill's primary author may electronically submit to the Legislative Reference Bureau (lrb.legal@legis.state.wi.us) (Attn: Mike Barman) (phone: 266-3561) a request for an agency to also prepare a supplemental fiscal estimate for the bill as affected by an introduced or un-introduced proposed amendment or substitute amendment. This request is processed the same as the original fiscal estimate except that only one agency is required to prepare the supplemental fiscal estimate instead of the multiple agencies that may have prepared an estimate for the original bill. The Legislative Reference Bureau will electronically forward the request from the author to the Department of Administration and will include an electronic copy of the amendment or substitute amendment.

(2) *Joint Rule 48 (3)*. The primary author of an introduced bill may request the Legislative Fiscal Bureau or the Department of Administration to prepare a supplemental fiscal estimate on a bill if the primary author disagrees with an estimate prepared by a state agency.

(3) *Joint Rule 41 (3) (c)*. The Department of Administration may submit a supplemental estimate on its own initiative when the department disagrees with an estimate prepared by a state agency.

(4) *Joint Rule 41 (3) (b)*. By request of the primary author of an introduced bill, the presiding officer of either house of the Legislature may request (through the Department of Administration) that a state agency prepare a supplemental fiscal estimate on a bill or on a bill as affected by a proposed amendment or substitute amendment. The Department of Administration will notify the Legislative Reference Bureau and inform them of the request. Note: An e-mail request sent by Gard's office to both the fiscal estimate coordinator at DOA (vicky.labelle@doa.state.wi.us) and myself (mike.barman@legis.state.wi.us) is the best (fastest) way to go.

(5) *Joint Rule 41 (3) (a)*. The Joint Committee on Finance by a majority of its members or by either co-chairperson may request from a state agency (through the Department of Administration) or from the Legislative Fiscal Bureau a supplemental fiscal estimate on a bill or on a bill as affected by a proposed amendment or substitute amendment, if the committee or co-chairperson believes that the estimate on the bill or the modified bill would be substantially different from the estimate on the original bill.