

**2005 DRAFTING REQUEST**

**Bill**

Received: **10/13/2005**

Received By: **jkreye**

Wanted: **Today**

Identical to LRB: **05-3709**

For: **Luther Olsen (608) 266-0751**

By/Representing: **heather**

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

Drafter: **jkreye**

May Contact:

Addl. Drafters:

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

Extra Copies:

Submit via email: **YES**

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

Carbon copy (CC:) to: **joseph.kreye@legis.state.wi.us**

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**Pre Topic:**

No specific pre topic given

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**Topic:**

Income tax credit for personal property taxes paid on mobile homes and attachments to recreational mobile homes

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**Instructions:**

See Attached

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**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:

*As intro*

<END>

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*Please just  
a Sen.  
Olsen*

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/?	jkreye	<i>1 cjs</i>	<i>10/13/05</i>	<i>19/13</i>	<i>19/13</i>		<i>sent</i>

FE Sent For:

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Stays

~~PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION~~

in 10-13-05  
Today  
Rec  
cat

1 AN ACT to amend 71.05 (6) (a) 15. and 71.08 (1) (intro.); and to create 71.07 (5e)  
2 and 71.10 (4) (gxx) of the statutes; relating to: creating an individual income  
3 tax credit for personal property taxes paid on certain mobile homes and on  
4 certain attachments to recreational mobile homes.

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***Analysis by the Legislative Reference Bureau***

Under current law, a recreational mobile home is exempt from the imposition of personal property taxes. A recreational mobile home is a mobile home that is no larger than 400 square feet and used primarily as temporary living quarters for recreational, camping, travel, or seasonal purposes.

This bill creates an individual income tax credit for personal property taxes that an individual pays on any aftermarket addition, attachment, annex, foundation, or appurtenance adjoining or affixed to a recreational mobile home or on any mobile home that would have been exempt from personal property taxes as a recreational mobile home except that the mobile home exceeds 400 square feet because of an aftermarket addition, attachment, annex, foundation, or appurtenance that is adjoining or affixed to the mobile home.

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

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

1           **SECTION 1.** 71.05 (6) (a) 15. of the statutes is amended to read: ✓

2           71.05 **(6)** (a) 15. The amount of the credits computed under s. 71.07 (2dd), (2de),  
3 (2di), (2dj), (2dL), (2dm), (2dr), (2ds), (2dx), (3g), (3n), (3s), (3t), (5b), ~~and (5d)~~, and (5e)  
4 and not passed through by a partnership, limited liability company, or tax-option  
5 corporation that has added that amount to the partnership's, company's, or  
6 tax-option corporation's income under s. 71.21 (4) or 71.34 (1) (g).

7           **SECTION 2.** 71.07 (5e) of the statutes is created to read: ✓

8           71.07 **(5e)** RECREATIONAL MOBILE HOMES CREDIT. (a) *Definitions.* In this  
9 subsection:

10           1. "Claimant" means an individual who files a claim under this subsection.

11           2. "Recreational mobile home" means a mobile home described under s. 70.111  
12 (19) (b).

13           (b) *Filing claims.* Subject to the limitations provided in this subsection, a  
14 claimant may claim as a credit against the taxes imposed under s. 71.02, up to the  
15 amount of the taxes, an amount that is equal to the amount of the personal property  
16 taxes imposed under ch. 70 that the claimant paid in the taxable year on any of the  
17 following:

18           1. Any aftermarket addition, attachment, annex, foundation, or appurtenance  
19 adjoining or affixed to a recreational mobile home.

20           2. A mobile home that would have been exempt from the imposition of personal  
21 property taxes under s. 70.111 (19) (b) except that the mobile home exceeds the  
22 square footage requirement under s. 70.111 (19) (b) because of an aftermarket  
23 addition, attachment, annex, foundation, or appurtenance that is adjoining or  
24 affixed to the mobile home.

1           (c) *Limitations.* For a claimant who is a nonresident or part-year resident of  
2 this state and who is a single person or a married person filing a separate return,  
3 multiply the credit for which the claimant is eligible under par. (b) by a fraction, the  
4 numerator of which is the individual's Wisconsin adjusted gross income and the  
5 denominator of which is the individual's federal adjusted gross income. If a claimant  
6 is married and files a joint return, and if the claimant or the claimant's spouse, or  
7 both, are nonresidents or part-year residents of this state, multiply the credit for  
8 which the claimant is eligible under par. (b) by a fraction, the numerator of which is  
9 the couple's joint Wisconsin adjusted gross income and the denominator of which is  
10 the couple's joint federal adjusted gross income.

11           (d) *Administration.* Section 71.28 (4) (f) to (h), as it applies to the credit under  
12 s. 71.28 (4), applies to the credit under this subsection.

13           **SECTION 3.** 71.08 (1) (intro.) of the statutes, as affected by 2005 Wisconsin Act  
14 25, is amended to read:

15           71.08 (1) IMPOSITION. (intro.) If the tax imposed on a natural person, married  
16 couple filing jointly, trust, or estate under s. 71.02, not considering the credits under  
17 ss. 71.07 (1), (2dd), (2de), (2di), (2dj), (2dL), (2dr), (2ds), (2dx), (2fd), (3m), (3n), (3s),  
18 (3t), (5b), (5d), (5e), (6), (6e), and (9e), 71.28 (1dd), (1de), (1di), (1dj), (1dL), (1ds),  
19 (1dx), (1fd), (2m), (3), (3n), and (3t) and 71.47 (1dd), (1de), (1di), (1dj), (1dL), (1ds),  
20 (1dx), (1fd), (2m), (3), (3n), and (3t) and subchs. VIII and IX and payments to other  
21 states under s. 71.07 (7), is less than the tax under this section, there is imposed on  
22 that natural person, married couple filing jointly, trust, or estate, instead of the tax  
23 under s. 71.02, an alternative minimum tax computed as follows:

24           **SECTION 4.** 71.10 (4) (gxx) of the statutes is created to read:

25           71.10 (4) (gxx) Recreational mobile homes credit under s. 71.07 (5e).

