

## 2007 SENATE BILL 146

April 13, 2007 – Introduced by Senators LEIBHAM, ROESSLER, DARLING and LASSA, cosponsored by Representatives TOWNSEND, LOTHIAN, F. LASEE, BIES, HILGENBERG, HRAYCHUCK, SINICKI, MURSAU, ALBERS, WOOD and GUNDERSON. Referred to Committee on Veterans and Military Affairs, Biotechnology and Financial Institutions.

1     **AN ACT to amend** 71.07 (6e) (a) 2. b. and 71.07 (6e) (a) 3. d. of the statutes;  
2             **relating to:** expanding eligibility to claim the veterans and surviving spouses  
3             property tax credit.

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

Current law provides 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. Generally, 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. To be eligible to claim the credit, a veteran, or the individual to whom the unremarried surviving spouse was married, must have a service-connected disability of 100 percent as calculated under federal law.

Under the bill, a veteran, or the individual to whom the unremarried surviving spouse was married, must have a service-connected disability of at least 60 percent in order to claim the credit.

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:***

