

2007 DRAFTING REQUEST

Bill

Received: 03/06/2007

Received By: jkreye

Wanted: As time permits

Identical to LRB:

For: Joseph Leibham (608) 266-2056

By/Representing: colin

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact:

Addl. Drafters:

Subject: Tax, Property - exemption

Extra Copies:

Submit via email: YES

Requester's email: Sen.Leibham@legis.wisconsin.gov

Carbon copy (CC:) to: joseph.kreye@legis.wisconsin.gov

Pre Topic:

No specific pre topic given

Topic:

Property tax exemption for property owned by disabled veterans

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>
/?	jkreye 03/06/2007	kfollett 03/06/2007		_____			S&L Tax
/1	jkreye 03/16/2007	kfollett 03/16/2007	pgreensl 03/06/2007	_____	lparisi 03/06/2007	mbarman 03/13/2007	State
/2			sherritz 03/16/2007	_____	lparisi 03/16/2007	lparisi 03/16/2007	

FE Sent For: @ intro.

<END>

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/?	jkreye	11kjf 3/6	3/6 p8	3/6 p8/16			

FE Sent For:

<END>

2/52/1

kjf

2005 ASSEMBLY BILL 242

in 3-6-07
due Fri. 3-9
D-N

March 18, 2005 - Introduced by Representatives McCORMICK, MUSSER, ALBERS, BIES, GRONEMUS, GUNDERSON, HAHN, HINES, KLEEFISCH, KRAWCZYK, NISCHKE, SUDER, VAN ROY and WOOD, cosponsored by Senators A. LASEE, LASSA, LAZICH, LEIBHAM, ROESSLER and WIRCH. Referred to Joint Survey Committee on Tax Exemptions.

reger

1 AN ACT *to create* 70.11 (43) of the statutes; **relating to:** creating a property tax
2 exemption for real property owned by a disabled veteran.

Analysis by the Legislative Reference Bureau

This bill creates a property tax exemption for real property owned by a veteran who is receiving at least 60 percent disability compensation from the U.S. Department of Veterans Affairs or by the veteran's unmarried surviving spouse, if the property is not used for profit.

This bill will be referred to the Joint Survey Committee on Tax Exemptions for a detailed analysis, which will be printed as an appendix to this bill.

For further information see the *state and local* 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:

3 SECTION 1. 70.11 (43) of the statutes is created to read:
4 70.11 (43) Real property owned by a veteran who is receiving at least 60 percent
5 disability compensation from the U.S. department of veterans affairs under 38 USC
6 1114 due to a permanent and total service-connected disability or by the veteran's
7 unmarried surviving spouse, if the property is not used for pecuniary profit.

new
TAX-EM

8

ASSEMBLY BILL 242

SECTION 2

1

SECTION 2. Initial applicability.

2

(1) This act first applies to the property tax assessments as of January 1, ~~2005~~

3

(END)

2008

D-Note

STATE OF WISCONSIN - LEGISLATIVE REFERENCE BUREAU

LRB

Research (608-266-0341)

Library (608-266-7040)

Legal (608-266-3561)

LRB

Date

2/5/05
JK:lgf

Leibham

Senator Leibham:

based on

This draft is based on 2005 assembly Bill

242.

JK

**DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRB-2152/1dn
JK:kjf:pg

March 6, 2007

Senator Leibham:

This draft is based on 2005 Assembly Bill 242.

Joseph T. Kreye
Legislative Attorney
Phone: (608) 266-2263
E-mail: joseph.kreye@legis.wisconsin.gov

Barman, Mike

From: Werwie, Cullen

Sent: Tuesday, March 13, 2007 11:50 AM

To: LRB.Legal

Subject: Draft Review: LRB 07-2152/1 Topic: Property tax exemption for property owned by disabled veterans

Please Jacket LRB 07-2152/1 for the SENATE.

03/13/2007

Kreye, Joseph

From: Werwie, Cullen
Sent: Wednesday, March 14, 2007 4:17 PM
To: Kreye, Joseph
Subject: LRB 2152

Joe-

Thanks again for your help with this draft. I apologize that we have crossed wires on this a couple of times. I just realized that the redraft of the AB 343 from last session, which I specifically asked for, and which you correctly drafted, was not the intent of the legislation that Senator Leibham wanted drafted up.

I should have put the intent in writing in the first place. The Senator wants a bill drafted that would expand the veterans and surviving spouses property tax credit to veterans with a 60% or higher service-connected disability relating. This would change the current 100% eligibility requirement rating to 60%. This proposal would not change the DVA's use of the individual unemployability rating system, which I believe is currently not apply to this property tax credit.

We did have another proposal (LRB 1617) dealing with this vets tax credit, this should be a separate draft from LRB 1617.

I am not sure if this tax credit expansion would be in Mark Shover's realm of drafting or if it will still be you.

I don't know if its easiest for you to give it another LRB number of give it a /2, either way I'll send the jacket back to LRB.

Thanks for all your help.

Sincerely,

Cullen Werwie
Legislative Aide
Senator Joe Leibham's Office
(888) 295-8750



State of Wisconsin
2007 - 2008 LEGISLATURE

LRB-2152/1
JK:kjf:pg

RM:otR

2007 BILL

in 3-16-07
due Ev. 3-23

reger

1 AN ACT to create 70.11 (43) of the statutes; relating to: creating a property tax
2 exemption for real property owned by a disabled veteran. INSERT A

Analysis by the Legislative Reference Bureau

This bill creates a property tax exemption for real property owned by a veteran who is receiving at least 60 percent disability compensation from the U.S. Department of Veterans Affairs or by the veteran's unmarried surviving spouse, if the property is not used for profit.

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the bill.

For further information see the ~~state and local~~ 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:

3 SECTION 1. 70.11 (44) of the statutes is created to read:

4 70.11 (44) Real property owned by a veteran who is receiving at least 60 percent
5 disability compensation from the U.S. department of veterans affairs under 38 USC

INSERT B

BILL

1 1114 due to a permanent and total service-connected disability or by the veteran's
2 unmarried surviving spouse, if the property is not used for pecuniary profit.

3 **SECTION 2. Initial applicability.**

4 (1) This act first applies to the property tax assessments as of January 1, 2008.

5 (END)

INSERT
C

Insert A

1 ~~not~~ expanding eligibility to claim the veterans and surviving spouses property tax
2 credit

Insert B

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.

Insert C

3 **SECTION 1.** 71.07 (6e) (a) 2. b. of the statutes is amended to read:
4 71.07 (6e) (a) 2. b. An individual who had served on active duty under
5 honorable conditions in the U.S. armed forces or in forces incorporated as part of the
6 U.S. armed forces; who was a resident of this state at the time of entry into that active
7 service; who was at least 65 years of age at the time of his or her death or would have
8 been 65 years of age at the close of the year in which the death occurred; who was a
9 resident of this state at the time of his or her death; and who had a service-connected
10 disability rating of ~~100~~ at least 60 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, 49, 72, 74, 97, 177, 254, 361, 387, 479, 483, 487.

11 **SECTION 2.** 71.07 (6e) (a) 3. d. of the statutes is amended to read:
12 71.07 (6e) (a) 3. d. Has a service-connected disability rating of ~~100~~ at least 60
13 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, 49, 72, 74, 97, 177, 254, 361, 387, 479, 483, 487.

1 **SECTION 3. Initial applicability.**

2 (1) This act first applies to taxable years beginning on January 1 of the year
3 in which this subsection takes effect, except that if this subsection takes effect after
4 July 31 this act first applies to taxable years beginning on January 1 of the year
5 following the year in which this subsection takes effect.