



2011 SENATE BILL 84

April 28, 2011 – Introduced by Senators HANSEN, ERPENBACH, CARPENTER, HOLPERIN, LASSA, LEIBHAM and TAYLOR, cosponsored by Representatives PETERSEN, BERCEAU, FIELDS, GRIGSBY, JORGENSEN, MILROY, RINGHAND and TURNER. Referred to Committee on Economic Development and Veterans and Military Affairs.

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

Analysis by the Legislative Reference Bureau

Under current law, the veterans and surviving spouses property tax credit 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 (collectively, “veterans”). To be eligible to claim the credit, the veteran must meet several criteria, including having been a resident of this state at the time of entry into the service or having been a resident of this state for any consecutive five-year period after entry into that service, and having either a service-connected disability rating of at least 100 percent or a 100 percent disability rating based on individual unemployability.

Similarly, to be eligible to claim the credit as a spouse of a veteran, the veteran to whom the unremarried surviving spouse was married must have been, generally, a resident of this state at the time of entry into the service or a resident of this state for any consecutive five-year period after entry into that service, and must have had either a service-connected disability rating of at least 100 percent or a 100 percent disability rating based on individual unemployability.

In general, the credit may be currently claimed in an amount equal to the property taxes paid by the claimant on the veteran’s principal dwelling in the year to which the claim relates. The credit is refundable. If the amount of the credit for

