

2011 DRAFTING REQUEST

Bill

Received: **02/10/2011**

Received By: **mshovers**

Wanted: **As time permits**

Companion to LRB:

For: **Dave Hansen (608) 266-5670**

By/Representing: **John**

May Contact: **DVA, Div. of Military Affairs**

Drafter: **mshovers**

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

Addl. Drafters:

Extra Copies:

Submit via email: **YES**

Requester's email: **Sen.Hansen@legis.wisconsin.gov**

Carbon copy (CC:) to:

Pre Topic:

No specific pre topic given

Topic:

Changes to veterans and surviving spouses property tax credit

Instructions:

See attached. Allow an unremarried surviving spouse to claim the credit if the spouse qualifies for "dependency and indemnity compensation."

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>
/?				_____			State
/1	mshovers 02/24/2011	jdye 03/03/2011	rschluet 03/03/2011	_____	mbarman 03/03/2011	ggodwin 03/30/2011	

FE Sent For:

<END>

at
intro
4-28-11

2011 DRAFTING REQUEST

Bill

Received: **02/10/2011**

Received By: **mshovers**

Wanted: **As time permits**

Companion to LRB:

For: **Dave Hansen (608) 266-5670**

By/Representing: **John**

May Contact: **DVA, Div. of Military Affairs**

Drafter: **mshovers**

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

Addl. Drafters:

Extra Copies:

Submit via email: **YES**

Requester's email: **Sen.Hansen@legis.wisconsin.gov**

Carbon copy (CC:) to:

Pre Topic:

No specific pre topic given

Topic:

Changes to veterans and surviving spouses property tax credit

Instructions:

See attached. Allow an unremarried surviving spouse to claim the credit if the spouse qualifies for "dependency and indemnity compensation."

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>
/?				_____			State
/1	mshovers 02/24/2011	jdyer 03/03/2011	rschluet 03/03/2011	_____	mbarman 03/03/2011		

FE Sent For:

<END>

2011 DRAFTING REQUEST

Bill

Received: 02/10/2011

Received By: **mshovers**

Wanted: **As time permits**

Companion to LRB:

For: **Dave Hansen (608) 266-5670**

By/Representing: **John**

May Contact: **DVA, Div. of Military Affairs**

Drafter: **mshovers**

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

Addl. Drafters:

Extra Copies:

Submit via email: **YES**

Requester's email: **Sen.Hansen@legis.wisconsin.gov**

Carbon copy (CC:) to:

Pre Topic:

No specific pre topic given


Topic:

Changes to veterans and surviving spouses property tax credit

Instructions:

See attached. Allow an unremarried surviving spouse to claim the credit if the spouse qualifies for "dependency and indemnity compensation."

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>
1/?	mshovers	1/3 3 jld		_____			
1/1	ME S	2/24/11		_____			

FE Sent For:

<END>

Shovers, Marc

From: Wagnitz, John
Sent: Tuesday, January 25, 2011 4:05 PM
To: Shovers, Marc
Subject: FW: Veterans and surviving spouses property tax credit

Marc,

Could you add:

71.07(6e)(a)3f.

3f. an eligible unremarried surviving spouse, who qualifies for federal Dependency and Indemnity Compensation.

I believe the reference is 64.110

This link lists the eligibility criteria:

<http://www.military.com/benefits/survivor-benefits/dependency-and-indemnity-compensation>

in this way, no proof would be needed for eligibility, since the person would already have applied for and be receiving this benefit.

Thank you,

John Wagnitz
Office of State Senator Dave Hansen
5 South, State Capitol
phone: (608) 266-5670

71.07(6e)

(6e) Veterans and surviving spouses property tax credit.

71.07(6e)(a)

(a) Definitions. In this subsection:

71.07(6e)(a)1.

1. "Claimant" means an eligible unremarried surviving spouse, an eligible veteran, or an eligible spouse who files a claim under this subsection.

71.07(6e)(a)1m.

1m. "Eligible spouse" means the spouse of an eligible veteran who files a separate return.

71.07(6e)(a)2.

2. "Eligible unremarried surviving spouse" means an unremarried surviving spouse of one of the following, as verified by the department of veterans affairs:

71.07(6e)(a)2.a.

a. An individual who had served on active duty in the U.S. armed forces or in forces incorporated as part of the U.S. armed forces; who was a resident of this state at the time of entry into that active service or who had been a resident of this state for any consecutive 5-year period after entry into that active duty service; and who, while a resident of this state, died while on active duty.

71.07(6e)(a)2.b.

b. An individual who had served on active duty under honorable conditions in the U.S. armed forces or in forces incorporated as part of the U.S. armed forces; who was a resident of this state at the time of entry into that active service or who had been a resident of this state for any consecutive 5-year period after entry into that active duty service; who was a resident of this state at the time of his or her death; and who had either a service-connected disability rating of 100 percent under 38 USC 1114 or 1134 or a 100 percent disability rating based on individual unemployment.

71.07(6e)(a)2.c.

c. An individual who had served in the national guard or a reserve component of the U.S. armed forces; who was a resident of this state at the time of entry into that service or who had been a resident of this state for any consecutive 5-year period after entry into that service; and who, while a resident of this state, died in the line of duty while on active or inactive duty for training purposes.

71.07(6e)(a)3.

3. "Eligible veteran" means an individual who is verified by the department of veterans affairs as meeting all of the following conditions:

71.07(6e)(a)3.a.

a. Served on active duty under honorable conditions in the U.S. armed forces or in forces incorporated in the U.S. armed forces.

71.07(6e)(a)3.b.

b. Was a resident of this state at the time of entry into that active service or had been a resident of this state for any consecutive 5-year period after entry into that service.

71.07(6e)(a)3.c.

c. Is currently a resident of this state for purposes of receiving veterans benefits under ch. 45.

71.07(6e)(a)3.d.

d. Has either a service-connected disability rating of 100 percent under 38 USC 1114 or 1134 or a 100 percent disability rating based on individual unemployability.

71.07(6e)(a)3e.

3e. "Individual unemployability" means a condition under which a veteran has a service-connected disability rating of either 60 percent under 38 USC 1114 or 1134 or two or more service-connected disability conditions where one condition has at least a 40 percent scheduler rating and the combined scheduler rating for all conditions is at least 70 percent, and has an administrative adjustment added to his or her service-connected disability, due to individual unemployability, such that the federal Department of Veterans Affairs rates the veteran 100 percent disabled.

71.07(6e)(a)4.

4. "Principal dwelling" has the meaning given in sub. (9) (a) 2.

71.07(6e)(a)5.

5. "Property taxes" means real and personal property taxes, exclusive of special assessments, delinquent interest, and charges for service, paid by a claimant, and the claimant's spouse if filing a joint return, on the eligible veteran's or unremarried surviving spouse's principal dwelling in this state during the taxable year for which credit under this subsection is claimed, less any property taxes paid which are properly includable as a trade or business expense under section 162 of the Internal Revenue Code. If the principal dwelling on which the taxes were paid is owned by 2 or more persons or entities as joint tenants or tenants in common or is owned by spouses as marital property, "property taxes" is that part of property taxes paid that reflects the ownership percentage of the claimant, except that this limitation does not apply to spouses who file a joint return. If the principal dwelling is sold during the taxable year, the "property taxes" for the seller and buyer shall be the amount of the tax prorated to each in the closing agreement pertaining to the sale or, if not so provided for in the closing agreement, the tax shall be prorated between the seller and buyer in proportion to months of their respective ownership. "Property taxes" includes monthly municipal permit fees in respect to a principal dwelling collected under s. 66.0435 (3) (c).

[Home](#) [Benefits](#) [News](#) [Entertainment](#) [Travel](#) [Shop](#) [Finance](#) [Careers](#) [Education](#) [Join the Military Community](#)



Dependency and Indemnity Compensation

Dependency and Indemnity Compensation is a monthly benefit paid to eligible survivors of certain deceased veterans. The following is a summary of this important benefit:

- [Eligible Survivors](#)
- [2009 Monthly Rates](#)
- [2009 Additional Allowances](#)
- [The Application Process](#)

Eligible Survivors:

DIC is a monthly benefit paid to eligible survivors of the following:

- Military service member who died while on active duty, OR
- Veteran whose death resulted from a service-related injury or disease, OR
- Veteran whose death resulted from a non service-related injury or disease, and who was receiving, or was entitled to receive, VA Compensation for service-connected disability that was rated as totally disabling
 - for at least 10 years immediately before death, OR
 - since the veteran's release from active duty and for at least five years immediately preceding death, OR
 - for at least one year before death if the veteran was a former prisoner of war who died after September 30, 1999.

DIC Eligibility

The surviving spouse is eligible if he or she:

- validly married the veteran before January 1, 1957, OR
- was married to a service member who died on active duty, OR
- married the veteran within 15 years of discharge from the period of military service in which the disease or injury that caused the veteran's death began or was aggravated, OR
- was married to the veteran for at least one year, OR
- had a child with the veteran, AND
- cohabited with the veteran continuously until the veteran's death or, if separated, was not at fault for the separation, AND
- is not currently remarried.

Note: A surviving spouse who remarries on or after December 16, 2003, and on or after attaining age **57**, is entitled to continue to receive DIC.

The surviving child(ren) if he or she is:

- unmarried AND
- under age 18, or between the ages of 18 and 23 and attending school.

(Note: Certain helpless adult children are entitled to DIC. Call the toll-free number for the eligibility requirements for those survivors.) The surviving parents may be eligible for an income-based benefit. See our fact sheet, Parents' DIC, or call the toll-free number below for more information.

[Back to Top](#)

Monthly Rate

Dependency and indemnity compensation is paid to a surviving spouse at the monthly rate of **\$1154**.

Note: If the veteran's death was before January 1, 1993 you should check out the [DVA DIC payment tables](#).

Additional Allowances:

- Add **\$246** if at the time of the veteran's death, the veteran was in receipt of or entitled to receive compensation for a service-connected disability rated totally disabling (including a rating based on individual unemployability) for a continuous period of at least 8 years immediately preceding death AND the surviving spouse was married to the veteran for those same 8 years.
- Add **\$286** per child for each dependent child under age 18
- If the surviving spouse is entitled to aid and attendance (A&A), add **\$286**.
- If the surviving spouse is entitled to Housebound, add **\$135**

*DIC apportionment rates approved by the Under Secretary for Benefits will be the additional allowance received for each child.

Whenever there is no surviving spouse of a deceased veteran entitled to dependency and indemnity compensation, dependency and indemnity compensation shall be paid in equal shares to the children of the deceased veteran at the following monthly rates divided by the number of children:

1. one child, \$488;
2. two children, \$701;
3. three children, \$915; and
4. more than three children, \$915, plus \$174 for each child in excess of three.

[Back to Top](#)

The Application Process:

You can apply by filling out VA Form 21-534 (Application for Dependency and Indemnity Compensation, Death Pension and Accrued Benefits by a Surviving Spouse or Child), and submitting it to the VA regional office that serves your area. Call the toll-free number below for information about supporting materials that VA may need to process your claim.

For More Information Call Toll-Free 1-800-827-1000.

 [SHARE](#)

ADVERTISEMENT



Simplify Your Move

USAA's Home Circle can help you find, finance and insure your home from your iPhone or computer. Ask about getting cash back. Equal housing lender.

Channels: [Military.com](#) | [Military Benefits](#) | [Military News](#) | [Off Duty](#) | [Join the Military](#) | [Military Education](#) | [Veteran Jobs](#) | [Military Community](#)

Military.com Network: [Military.com](#) | [CinCHouse](#) | [MilBlogging](#) | [Defense Tech](#) | [DoD Buzz](#) | [Line of Departure](#) | [SpouseBu](#)

Services: [Army](#) | [Navy](#) | [Air Force](#) | [Marine Corps](#) | [Coast Guard](#) | [National Guard](#) | [Military Spouse](#)

About Military.com: [About Us](#) | [Press](#) | [Monster Network](#) | [Advertise With Us](#) | [Affiliate Program](#) | [Help](#) | [Feedback](#) | [Private](#)

© 2011 Military Advantage | [monster](#) A Monster Compar

Veterans Dependency and Indemnity Compensation for Service-Connected Death (64.110)

University of Phoenix Phoenix.edu

Grants and Scholarships Available. Explore
Your Options. Get Info Now!

2011 Grant Applications www.NewUSAFunding.com

New Funding Released All the Time. Deadlines
Approaching. Apply Now

VA Loans for Veterans www.VAMortgageCenter.com

VA Loans up to \$729,000. \$0 Down. Veterans,
Learn More & Apply Online

Mortgage Rate at 2.90% Mortgage.LeadSteps.com

\$200,000 home mortgage for \$771/mo. See
New Payment. No SSN Required.

Ads by **Google**

Program

64.110 Veterans Dependency and Indemnity Compensation for Service-Connected Death

Federal Agency

Agency: Department of Veterans Affairs
Office: Veterans Benefits Administration

Authorization

38 U.S.C. 1121, 1141, 1310, 1311, 1312, 1313, 1314, 1315, 1316, 1318.

Program Number

64.110

Last Known Status

Active

Objectives

To compensate surviving spouses, children and parents for the death of any veteran who died because of a service-connected disability, or while in the active military, naval or air service.

Types of Assistance

Direct Payments with Unrestricted Use.

Uses and Use Restrictions

No restrictions.

Pell Grants For Women www.ClassesandCareers.com/Pel

You May Qualify For Pell Grants To Earn A Degree Online. Start Today!

Veterans Loans www.VALoanProgram.com

Get a Quote in 2 Minutes! VA Loans up to \$729,000 with \$0 Down.

2011 Pell Grants - \$5550 Edu.SearchByDegree.com/PellG

Free Step-by-Step Guide to Federal Grants, Loans, Scholarships & More!

***Disability Evaluation** www.Allsup.com/Social-Security

Find Out If You Can Get Disability Benefits In Under 60 Seconds!

Ads by **Google**

Eligibility Requirements

Applicant Eligibility

Death Compensation is payable to an unmarried surviving spouse, unmarried children and dependent parent or parents of the deceased veteran who must have died before January 1, 1957, because of a service-connected disability. For deaths on or after January 1, 1957, Dependency and Indemnity Compensation (DIC) is payable. Effective January 2005, surviving spouses who receive DIC and have one or more children under age 18 will receive \$250 a month in addition to their current rate. This increased rate applies only to months "occurring" during the two-year period beginning on the date entitlement to DIC began. It ceases on the first month beginning after the expiration of the two-year period or the month in which all of the surviving spouse's children have attained the age of 18, or are removed from the award, whichever is earlier.

Beneficiary Eligibility

Surviving spouses, children and parents of deceased veterans.

Credentials/Documentation

Death certificate, marriage certificate, birth certificate(s), and military discharge certificate.

Application and Award Process

Preapplication Coordination

None. This program is excluded from coverage under E.O. 12372.

Application Procedure

An application (VA Form 21-534 for surviving spouses, and or children; 21-535 for parents) may be obtained from any VA office or regional office (see Appendix IV of the Catalog) and submitted to the regional office. Applications are also available on-line at <http://www.va.gov/vaforms/>.

Award Procedure

Awards are authorized at the regional office.

Deadlines

None, but entitlement is established from the first day of the month in which the veteran's death occurred if the claim is received within 1 year after the date of death; otherwise, entitlement is established from the date of receipt of the claim.

Range of Approval/Disapproval Time

Approximately 77 percent completed in 180 days or less.

Appeals

Available through special board. In the event of a denial, claimants are advised of appeal rights and procedures at the time of notification.

Renewals

Not applicable.

Assistance Considerations

Formula and Matching Requirements

Not applicable.

Length and Time Phasing of Assistance

Not applicable.

Post Assistance Requirements

Reports

Any change in the marital status of a surviving spouse, child, or parent must be reported promptly. Also, a change in school attendance of children over 18 must be reported. Parents must report changes in income promptly. Parents are sent an eligibility verification report to review continued eligibility and changes of rates based on changes of income.

Audits

None.

Records

None.

Program Accomplishments

In fiscal year 2007, 332,837 cases of survivors were receiving benefits. Estimates for subsequent periods are: fiscal year 2008, 336,824 and fiscal year 2009, 341,502.

Financial Information

Account Identification

36-0102-0-1-701.

Obligations

(Direct Payments) FY 07 \$4,547,883,000; FY 08 est 4,751,938,000; and FY 09 est \$4,974,508,000.

Range and Average of Financial Assistance

Monthly rates of DIC range from \$462 for one child when no spouse is entitled; from \$1,091 to \$2,328 for a surviving spouse, with \$271 additional if the surviving spouse is in need of aid and attendance, or \$128 if housebound. A surviving spouse is also entitled to an additional \$271 monthly for each child under age 18. Monthly rates for parents range from \$5 to \$537 depending upon income and whether single or married. An additional \$291 is payable if the parent is in need of aid and attendance. Monthly Death Compensation ranges from \$87 for a surviving spouse to \$121 for a widow or widower with one child; plus \$29 for each additional child. An additional allowance of \$79 if widow, widower or dependent parent is in need of aid and attendance. Assistance for a dependent parent is \$75 for one alone and \$80 for two.

Regulations, Guidelines and Literature

38 CFR 3.4(C) and 3.5; "Federal Benefits for Veterans and Dependents," VA Pamphlet 80-0-01, \$5.00, available from Superintendent of Documents, P.O. Box 371954 Pittsburgh, PA 15250-7954. The stock number is: 051-000-00233-4.

Related Programs

64.114, Veterans Housing_Guaranteed and Insured Loans; 64.117, Survivors and Dependents Educational Assistance.

Information Contacts

Regional or Local Office

See Appendix IV of the Catalog for Veterans Benefits Administration field offices.

Headquarters Office

Department of Veterans Affairs, Washington, DC 20420. Telephone: (202) 461-9700.

Web Site Address

<http://www.va.gov>.

Examples of Funded Projects

Not applicable.

Criteria for Selecting Proposals

Not applicable.

Related Veterans Dependency and Indemnity Compensation for Service-Connected Death Federal Grants

- [Native American Veteran Direct Loan Program](#)
- [Vocational Training for Certain Veterans Receiving VA Pension](#)
- [Monthly Allowance for Children of Vietnam Veterans Born with Spina Bifida](#)
- [Veterans Housing-Direct Loans for Certain Disabled Veterans](#)
- [Specially Adapted Housing for Disabled Veterans](#)

Other Department of Veterans Affairs Agencies

- [National Cemetery System](#)
- [Veterans Benefits Administration](#)
- [Veterans Health Administration](#)

© 2004-2011 Federal Grants Wire, All Rights Reserved | [Privacy Policy](#) | [Linking](#)

Attachments: Picture (Metafile)

38 CFR 3.5 - Dependency and indemnity compensation.

TITLE 38 - PENSIONS, BONUSES, AND VETERANS' RELIEF

CHAPTER I - DEPARTMENT OF VETERANS AFFAIRS

PART 3 - ADJUDICATION

subpart a - PENSION, COMPENSATION, AND DEPENDENCY AND INDEMNITY COMPENSATION

3.5 - Dependency and indemnity compensation.

(a) Dependency and indemnity compensation. This term means a monthly payment made by the Department of Veterans Affairs to a surviving spouse, child, or parent: (1) Because of a service-connected death occurring after December 31, 1956, or (2) Pursuant to the election of a surviving spouse, child, or parent, in the case of such a death occurring before January 1, 1957. (Authority: 38 U.S.C. 101 (14)) (b) Entitlement. Basic entitlement for a surviving spouse, child or children, and parent or parents of a veteran exists, if: (1) Death occurred on or after January 1, 1957, except in the situation specified in 3.4(c)(2); or (2) Death occurred prior to January 1, 1957, and the claimant was receiving or eligible to receive death compensation on December 31, 1956 (or, as to a parent, would have been eligible except for income), under laws in effect on that date or who subsequently becomes eligible by reason of a death which occurred prior to January 1, 1957; or (3) Death occurred on or after May 1, 1957, and before January 1, 1972, and the claimant had been ineligible to receive dependency and indemnity compensation because of the exception in subparagraph (1) of this paragraph. In such case dependency and indemnity compensation is payable upon election. (38 U.S.C. 410, 416, 417, Public Law 92-197, 85 Stat.

Read more: <http://cfr.vlex.com/vid/3-dependency-indemnity-compensation-19774078#ixzz1EtxHYVqv>

38 USC 101 - Sec. 101. Definitions

/source/us-code-veterans-benefits-1037

/source/us-code-veterans-benefits-1037

US Code - Title 38: Veterans' Benefits

Read more: <http://vlex.com/vid/sec-definitions-19234441#ixzz1EtxW8lLg>

(14) The term "dependency and indemnity compensation" means a monthly payment made by the Secretary to a surviving spouse, child, or parent (A) because of a service-connected death occurring after December 31, 1956, or (B) pursuant to the election of a surviving spouse, child, or parent, in the case of such a death occurring before January 1, 1957.

Read more: <http://vlex.com/vid/sec-definitions-19234441#ixzz1EtxfRD00>



~~PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION~~

MR

D-NOTE

X

gen

1 AN ACT ...; relating to: expanding the eligibility of an unremarried surviving
2 spouse of a veteran to claim the veterans and surviving spouses property tax
3 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 which a claimant is eligible exceeds the claimant's income tax liability, the excess amount of the credit is paid to the claimant by check.

whose death was

This bill expands the definition of eligible unremarried surviving spouse to include an individual who is eligible for, and receives, dependency and indemnity compensation from the federal government due to his or her spouse's status as a veteran and service-connected death.

For further information see the *state* 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:

1 SECTION 1. 71.07 (6e) (a) 2. d. of the statutes is created to read:

2 71.07 (6e) (a) 2. d. An individual who had served on active duty under
3 honorable conditions in the U.S. armed forces or in forces incorporated as part of the
4 U.S. armed forces; who was a resident of this state at the time of entry into that active
5 service or who had been a resident of this state for any consecutive 5-year period
6 after entry into that active duty service; who was a resident of this state at the time
7 of his or her death; and following the individual's death, his or her spouse began to
8 receive, and continues to receive, dependency and indemnity compensation, as
9 defined in 38 USC 101 (14).

10 SECTION 2. Initial applicability.

11 (1) This act first applies to taxable years beginning on January 1 of the year
12 in which this subsection takes effect, except that if this subsection takes effect after
13 July 31 this act first applies to taxable years beginning on January 1 of the year
14 following the year in which this subsection takes effect.

15 (END)

note

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

LRB-1537/2dn

MES:m^a....

date

JLD

Senator Hansen:

Based on the information I have, I believe that this draft meets your intent. You may wish to have the draft reviewed by the Department of Veterans Affairs or the Department of Military Affairs to ensure that it includes the unremarried surviving spouses of veterans that you'd like to make eligible to claim the veterans and surviving spouses property tax credit.*

Marc E. Shovers
Managing Attorney
Phone: (608) 266-0129
E-mail: marc.shovers@legis.wisconsin.gov

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

LRB-1537/1dn
MES:jld:rs

March 3, 2011

Senator Hansen:

Based on the information I have, I believe that this draft meets your intent. You may wish to have the draft reviewed by the Department of Veterans Affairs or the Department of Military Affairs to ensure that it includes the unremarried surviving spouses of veterans that you'd like to make eligible to claim the veterans and surviving spouses property tax credit.

Marc E. Shovers
Managing Attorney
Phone: (608) 266-0129
E-mail: marc.shovers@legis.wisconsin.gov

Parisi, Lori

From: Wagnitz, John
Sent: Tuesday, March 29, 2011 4:51 PM
To: LRB.Legal
Subject: Draft Review: LRB 11-1537/1 Topic: Changes to veterans and surviving spouses property tax credit

Please Jacket LRB 11-1537/1 for the SENATE.