

**2011 DRAFTING REQUEST**

**Bill**

Received: 11/23/2011

Received By: mshovers

Wanted: As time permits

Companion to LRB:

For: Jim Holperin (608) 266-2509

By/Representing: Ian

May Contact:

Drafter: mshovers

Subject: Tax, Individual - income credit

Addl. Drafters:

Extra Copies:

Submit via email: YES

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

Carbon copy (CC:) to:

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**Pre Topic:**

No specific pre topic given

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**Topic:**

Change the calculation of the veterans and surviving spouses property tax credit

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**Instructions:**

See attached. Amend definition of "principle dwelling" to include 3 acres of land around the dwelling

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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>
/?				_____			State
/1	mshovers 01/06/2012	jdye 01/25/2012	rschluet 01/25/2012	_____	sbasford 01/25/2012	ggodwin 02/22/2012	

FE Sent For:

*at intro  
2/24*

<END>

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/? mshovers

1/25 JLD

12/12

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11 MES 1/6/12

FE Sent For:

<END>

**Shovers, Marc**

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**From:** Kreye, Joseph  
**Sent:** Wednesday, November 16, 2011 1:58 PM  
**To:** Shovers, Marc  
**Subject:** FW: bill draft request

Mr. Shovers,

I believe this is yours. I think they're referring to s. 71.07 (6e).

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**From:** Shannon-Bradley, Ian  
**Sent:** Wednesday, November 16, 2011 10:39 AM  
**To:** Kreye, Joseph  
**Subject:** bill draft request

Hi Joe,

Senator Holperin would like to have a bill drafted to alter the DOR's calculation of the Disabled Veterans Property Tax Credit (DVPTC).

As you know DOR calculates the DVPTC based on only a single acre of land per residence (based on a similar restriction applied by the legislature to the state's Homestead Property Tax Relief program).

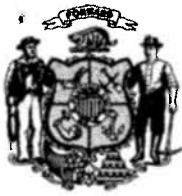
Here is the Department's explanation of the "principal dwelling" language:

"Principle dwelling" means any dwelling, whether owned or rented, and the land surrounding it that is reasonability necessary for use of the dwelling as a primary dwelling of the claimant. The department applies the same limitation that is found in the Homestead Credit statutes for "land that is necessary for use of the dwelling". The Homestead limitation is found in Ss. sec. 71.52(3). The language "land surrounding it that is reasonability necessary for use of the dwelling as a primary dwelling", was included by the Legislature specifically because the state doesn't want to include entire tracts of rural property in this credit.

We'd like this bill to change that one acre limit to three acres for the purposes of the DVPTC.

Thanks!

Ian Shannon-Bradley  
Office of State Senator Jim Holperin  
12th District  
(608) 266-2509



State of Wisconsin  
2011 - 2012 LEGISLATURE



LRB-3611/?/  
MES:.....

Thurs.  
(per request)

RMR

**PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION**

2011 BILL

*[Handwritten signature]*

4

- 1 AN ACT ...; relating to: changing the calculation of the veterans and surviving
- 2 spouses property tax credit as it relates to a claimant's principal dwelling. ✓

***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"). ✓ 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.

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 term "principal dwelling" is defined as any dwelling and the land surrounding it that is reasonably necessary for use of the dwelling as a primary dwelling of the claimant. Consistent with a similar definition that is used in calculating the homestead tax credit, the department of revenue interprets the part of the definition of principal dwelling relating to "the land surrounding it that is reasonably necessary for use of the dwelling as a primary dwelling" to be not more than one acre of land. ✓

This bill changes the part of the definition of principal dwelling relating to the land surrounding the dwelling to be not more than 3 acres of land.

Three

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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) 4. of the statutes is amended to read:

2 71.07 (6e) (a) 4. "Principal dwelling" has the meaning given in sub. (9) (a) 2  
3 means any dwelling, whether owned or rented, and the land surrounding it, not  
4 exceeding 3 acres, that is reasonably necessary for use of the dwelling as a primary  
5 dwelling of the claimant and may include a part of a multidwelling or multipurpose  
6 building and a part of the land upon which it is built that is used as the claimant's  
7 primary dwelling.

Handwritten note: "Strik Per" with an arrow pointing to the circled number 2.

Handwritten note: "scored period" with an arrow pointing to the underlined text.

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; 2007 a. 11, 20, 96, 97, 100; 2009 a. 2, 11, 28, 180, 185, 265, 267, 269, 276, 294, 295, 332, 401; 2011 a. 15, 32; s. 13.92 (1) (bm) 2; s. 35.17 correction in (2dr) (a), (5n).

8 SECTION 2. Initial applicability.

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

13 (END)

**Godwin, Gigi**

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**From:** Meinholz, Susan

**Sent:** Wednesday, February 22, 2012 1:05 PM

**To:** LRB.Legal

**Subject:** Draft Review: LRB 11-3611/1 Topic: Change the calculation of the veterans and surviving spouses property tax credit

Please Jacket LRB 11-3611/1 for the SENATE.