



State of Wisconsin  
2021 - 2022 LEGISLATURE

LRB-6007/1  
JK:skw

## 2021 ASSEMBLY BILL 964

February 8, 2022 - Introduced by Representatives THIESFELDT, WITKE, BRANDTJEN, GUNDRUM, KNODL, MACCO, MAGNAFICI, MOSES, MURPHY, ROZAR and STEFFEN, cosponsored by Senators DARLING, ROTH and WANGGAARD. Referred to Committee on Education.

1     **AN ACT** *to amend* 71.07 (9) (b) 5.; and *to create* 71.07 (9) (be) and 71.07 (9) (g)  
2             of the statutes; **relating to:** increasing the school property tax credit due to  
3             virtual instruction during the 2021-22 school year.

---

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

This bill increases the school property tax credit for residents of school districts that are closed to in-person instruction for more than 10 days of instruction during the second half of the 2021-22 school year. For taxable year 2022, the credit is increased by an amount equal to the claimant's property taxes or rent constituting property taxes attributable to the period from January 1, 2022, to July 1, 2022, multiplied by the ratio of days during the period that public schools in the school district in which the claimant resides were closed to in-person instruction to the total days of instruction. The maximum increase in the credit is limited to 10 percent of the claimant's property taxes or rent constituting property taxes attributable to the period from January 1, 2022, to July 1, 2022, which is increased to 25 percent if the claimant's dependent attends school in the school district. The bill's provision allowing an increased credit does not apply if the claimant's adjusted gross income exceeds \$80,000, or \$150,000 in the case of a married couple filing a joint return.

Under the bill, school districts must disclose to the Department of Revenue the information about school days needed to calculate the increased credit, and DOR must publicly disclose that information on its Internet site.

**ASSEMBLY BILL 964**

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:*

1           **SECTION 1.** 71.07 (9) (b) 5. of the statutes is amended to read:

2           71.07 (9) (b) 5. ~~For~~ Except as provided in par. (be), for taxable years beginning  
3 after December 31, 1999, subject to the limitations under this subsection a claimant  
4 may claim as a credit against, but not to exceed the amount of, taxes under s. 71.02,  
5 12 percent of the first \$2,500 of property taxes or rent constituting property taxes,  
6 or 12 percent of the first \$1,250 of property taxes or rent constituting property taxes  
7 of a married person filing separately.

8           **SECTION 2.** 71.07 (9) (be) of the statutes is created to read:

9           71.07 (9) (be) 1. For taxable years beginning after December 31, 2021, and  
10 before January 1, 2023, and subject to the limitations in subds. 2. to 5., the amount  
11 of the credit under par. (b) 5. shall be increased by an amount determined as follows:

12           a. Determine the average number of days for the period beginning on January  
13 1, 2022, and ending on July 1, 2022, that elementary and secondary public schools  
14 in the school district in which the claimant resided in his or her principal dwelling  
15 during the same period were closed to in-person instruction.

16           b. Divide the amount determined under subd. 1. a. by the total number of days  
17 of instruction for the period beginning on January 1, 2022, and ending on July 1,  
18 2022.

19           c. Multiply the amount determined under subd. 1. b. by the amount of the  
20 claimant's property taxes, or rent constituting property taxes, attributable to the  
21 period beginning on January 1, 2022, and ending on July 1, 2022.

**ASSEMBLY BILL 964****SECTION 2**

1           2. Except as provided in subd. 3., the amount determined under subd. 1. may  
2 not exceed 10 percent of the claimant's property taxes, or rent constituting property  
3 taxes, attributable to the period beginning on January 1, 2022, and ending on July  
4 1, 2022.

5           3. If a dependent, as defined in section 152 of the Internal Revenue Code, of the  
6 claimant attended school in the school district described in subd. 1. a. during the  
7 period beginning on January 1, 2022, and ending on July 1, 2022, the amount  
8 determined under subd. 1. may not exceed 25 percent of the claimant's property  
9 taxes, or rent constituting property taxes, attributable to the period beginning on  
10 January 1, 2022, and ending on July 1, 2022.

11           4. This paragraph does not apply unless the number of days determined under  
12 subd. 1. a. exceeds 10 days of instruction for the period beginning on January 1, 2022,  
13 and ending on July 1, 2022.

14           5. This paragraph does not apply if the adjusted gross income of the claimant  
15 exceeds \$80,000 or, in the case of a married couple filing a joint return, the adjusted  
16 gross income of the claimant's and the claimant's spouse exceeds \$150,000.

17           **SECTION 3.** 71.07 (9) (g) of the statutes is created to read:

18           71.07 (9) (g) Each school district in the state shall provide to the department,  
19 by the date determined by the department, the number of days described in par. (be)  
20 1. a. and b. The department shall disclose the information on the department's  
21 Internet site.

22           **SECTION 4. Initial applicability.**

23           (1) The treatment of s. 71.07 (9) (b) 5. and (be) first applies to taxable years  
24 beginning after December 31, 2021.

25

(END)