

State of Misconsin 2023 - 2024 LEGISLATURE

LRBa1356/1 JK:cjs

SENATE AMENDMENT 1, TO SENATE BILL 102

February 27, 2024 – Offered by Senator JACQUE.

1	At the locations indicated, amend the bill as follows:
2	1. Page 2, line 18: after that line insert:
3	"SECTION 3d. 71.07 (6e) (c) 5. of the statutes is created to read:
4	71.07 (6e) (c) 5. For an individual whose service-connected disability rating is
5	less than 100 percent, the amount of the credit claimed under this subsection may
6	not exceed the amount of the property taxes paid on the first \$350,000 of the
7	property's assessed value for the taxable year to which the claim relates.
8	SECTION 3e. 71.07 (6e) (c) 6. of the statutes is created to read:
9	71.07 (6e) (c) 6. No credit may be claimed under this subsection by an
10	individual who is first eligible to claim the credit for taxable years beginning after
11	December 31, 2023, and whose taxable income for the taxable year to which the claim
12	relates exceeds any of the following amounts:
13	a. For single individuals and heads of households, \$100,000.

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b. For married persons, \$150,000. For purposes of this subd. 6. b. the sum of
the taxable income of both persons may not exceed \$150,000, regardless of whether
the persons file a joint return or separate returns.".

(END)