



State of Wisconsin  
2025 - 2026 LEGISLATURE

LRBb0744/1

EKL:cdc

**ASSEMBLY AMENDMENT 20,  
TO ASSEMBLY SUBSTITUTE AMENDMENT 2,  
TO ASSEMBLY BILL 50**

July 2, 2025 - Offered by Representatives TENORIO, ANDERSON, ANDRACA, ARNEY, BARE, BILLINGS, BROWN, CLANCY, CRUZ, DESANTO, DESMIDT, DOYLE, EMERSON, FITZGERALD, GOODWIN, HAYWOOD, HONG, HYSELL, J. JACOBSON, JOERS, JOHNSON, KIRSCH, MADISON, MAYADEV, MCCARVILLE, MCGUIRE, MIRESE, MOORE OMOKUNDE, NEUBAUER, PALMERI, PHELPS, PRADO, RIVERA-WAGNER, ROE, SHEEHAN, SINICKI, SNODGRASS, SPAUDE, STROUD, STUBBS, SUBECK, TAYLOR, UDELL and VINING.

\*\*\*AUTHORS SUBJECT TO CHANGE\*\*\*

1 At the locations indicated, amend the substitute amendment as follows:

2 **1.** At the appropriate places, insert all of the following:

3 “**SECTION 1.** 71.07 (6e) (a) 2. b. of the statutes is amended to read:

4 71.07 **(6e)** (a) 2. b. An individual who had served on active duty under  
5 honorable conditions in the U.S. armed forces or in forces incorporated as part of  
6 the U.S. armed forces; who was a resident of this state at the time of entry into that  
7 active service or who had been a resident of this state for any consecutive 5-year  
8 period after entry into that active duty service; who was a resident of this state at  
9 the time of his or her death; and who had either a service-connected disability  
10 rating of ~~100~~ at least 70 percent under 38 USC 1114 or 1134 or a 100 percent  
11 disability rating based on individual unemployability.

**SECTION 2.** 71.07 (6e) (a) 3. d. of the statutes is amended to read:

71.07 **(6e)** (a) 3. d. Has either a service-connected disability rating of ~~100~~ at least 70 percent under 38 USC 1114 or 1134 or a 100 percent disability rating based on individual unemployability.

**SECTION 3.** 71.07 (6e) (c) 4. of the statutes is created to read:

71.07 **(6e)** (c) 4. If a service-connected disability rating is less than 100 percent, the amount that the claimant may claim under this subsection shall be multiplied by a percentage that equals that service-connected disability rating.

**SECTION 9337. Initial applicability; Revenue.**

(1) VETERANS PROPERTY TAX CREDIT EXPANSION. The treatment of s. 71.07 (6e) (a) 2. b. and 3. d. and (c) 4. first applies to taxable years beginning after December 31, 2024.”.

**(END)**