



State of Wisconsin
2025 - 2026 LEGISLATURE

LRBb0599/1
MJW&JAM:klm

**SENATE AMENDMENT 10,
TO SENATE SUBSTITUTE AMENDMENT 2,
TO SENATE BILL 45**

July 2, 2025 - Offered by Senators HESSELBEIN, SMITH, SPREITZER, DRAKE, ROYS, L. JOHNSON, CARPENTER, DASSLER-ALFHEIM, HABUSH SINYKIN, KEYESKI, LARSON, PFAFF, RATCLIFF and WALL.

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.

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

2 71.07 **(6e)** (a) 3. d. Has either a service-connected disability rating of ~~100~~ at
3 least 70 percent under 38 USC 1114 or 1134 or a 100 percent disability rating based
4 on individual unemployability.

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

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

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

10 (1) VETERANS PROPERTY TAX CREDIT EXPANSION. The treatment of s. 71.07 (6e)
11 (a) 2. b. and 3. d. and (c) 4. first applies to taxable years beginning after December
12 31, 2024.”.

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

14 “**SECTION 4.** 71.07 (6e) (a) 6. of the statutes is created to read:

15 71.07 **(6e)** (a) 6. “Rent constituting property taxes” has the meaning given in
16 sub. (9) (a) 4.

17 **SECTION 5.** 71.07 (6e) (b) of the statutes is amended to read:

18 71.07 **(6e)** (b) *Filing claims.* Subject to the limitations provided in this
19 subsection, a claimant may claim as a credit against the tax imposed under s. 71.02
20 the amount of the claimant’s property taxes or rent constituting property taxes. If
21 the allowable amount of the claim exceeds the income taxes otherwise due on the
22 claimant’s income, the amount of the claim not used as an offset against those taxes
23 shall be certified by the department of revenue to the department of administration

1 for payment to the claimant by check, share draft, or other draft from the
2 appropriation under s. 20.835 (2) (em).

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

4 71.07 **(6e)** (c) 3. If an eligible veteran and an eligible spouse file separate
5 returns, each spouse may claim a credit under this subsection for property taxes
6 based on their respective ownership interest in the eligible veteran's principal
7 dwelling or for rent constituting property taxes based on 50 percent of the total rent
8 constituting property taxes paid during the taxable year for the eligible veteran's
9 principal dwelling.

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

11 (1) VETERANS AND SURVIVING SPOUSES PROPERTY TAX CREDIT. The treatment
12 of s. 71.07 (6e) (a) 6., (b), and (c) 3. first applies to taxable years beginning after
13 December 31, 2024.”.

14 **3.** At the appropriate places, insert all of the following:

15 **“SECTION 9148. Nonstatutory provisions; Veterans Affairs.**

16 (1m) 2027-29 BIENNIAL BUDGET CALCULATION. Notwithstanding s. 16.42 (1)
17 (e), in submitting information under s. 16.42 for purposes of the 2027-29 biennial
18 budget bill, the department of veterans affairs shall submit information concerning
19 the appropriation under s. 20.485 (2) (u) as though the total amount appropriated
20 under s. 20.485 (2) (u) for the 2026-27 fiscal year was \$2,374,400 less than the total
21 amount that was actually appropriated under s. 20.485 (2) (u) for the 2026-27 fiscal
22 year.

23 **SECTION 9248. Fiscal changes; Veterans Affairs.**

(1) VETERANS BENEFIT MANAGEMENT SYSTEM. In the schedule under s. 20.005 (3) for the appropriation to the department of veterans affairs under s. 20.485 (2) (u), the dollar amount for fiscal year 2025-26 is increased by \$1,887,200 and the dollar amount for fiscal year 2026-27 is increased by \$3,132,400 for the purchase and ongoing maintenance of a new cloud-based grant administration system for veterans benefit programs.”.

4. At the appropriate places, insert all of the following:

“SECTION 9248. Fiscal changes; Veterans Affairs.

(1) VETERANS OUTREACH AND RECOVERY PROGRAM. In the schedule under s. 20.005 (3) for the appropriation to the department of veterans affairs under s. 20.485 (2) (qs), the dollar amount for fiscal year 2025-26 is increased by \$512,900 to increase the authorized FTE positions to the department of veterans affairs by 7.0 SEG positions to increase services under the veterans outreach and recovery program. In the schedule under s. 20.005 (3) for the appropriation to the department of veterans affairs under s. 20.485 (2) (qs), the dollar amount for fiscal year 2026-27 is increased by \$602,800 to provide funding for the positions authorized under this subsection to increase services under the veterans outreach and recovery program.”.

5. At the appropriate places, insert all of the following:

“SECTION 7. 20.485 (2) (vm) (title) of the statutes is repealed and recreated to read:

20.485 (2) (vm) (title) *Veterans assistance grants*.

SECTION 8. 45.40 (title) of the statutes is repealed and recreated to read:

1 **45.40 (title) Veterans assistance grants.**

2 **SECTION 9.** 45.40 (1g) (intro.) and (a) of the statutes are consolidated,
3 renumbered 45.40 (1g) and amended to read:

4 **45.40 (1g) DEFINITIONS.** In this section: ~~(a) “Health, “health care provider”~~
5 ~~means an advanced practice nurse prescriber who is certified under s. 441.16 (2),~~
6 ~~an audiologist who is licensed under subch. II of ch. 459 or who holds a compact~~
7 ~~privilege under subch. III of ch. 459, a dentist who is licensed under subch. I of ch.~~
8 ~~447 or who holds a compact privilege under subch. II of ch. 447, an optometrist who~~
9 ~~is licensed under ch. 449, a physician who is licensed under s. 448.02, or a podiatrist~~
10 ~~who is licensed under s. 448.63~~ has the meaning given in s. 146.81 (1) and includes
11 an ambulatory surgery center.

12 **SECTION 10.** 45.40 (1g) (b) of the statutes is repealed.

13 **SECTION 11.** 45.40 (1m) (a) of the statutes is amended to read:

14 **45.40 (1m) (a)** The department may provide subsistence payments to a
15 veteran on a month-to-month basis or for a 3-month period. The department may
16 pay subsistence aid for a 3-month period if the veteran will be incapacitated for
17 more than 3 months and if earned or unearned income or aid from sources other
18 than those listed in the application will not be available in the 3-month period. The
19 department may provide subsistence payments only to a veteran who has suffered a
20 loss of income ~~due to illness, injury, or natural disaster.~~ The department may grant
21 subsistence aid under this subsection to a veteran whose loss of income is the result
22 of abuse of alcohol or other drugs only if the veteran is participating in an alcohol
23 and other drug abuse treatment program that is approved by the department. No
24 payment may be made under this subsection if the veteran has other assets or

1 income available to meet basic subsistence needs or if the veteran is eligible to
2 receive aid from other sources to meet those needs. When determining the assets
3 available to the veteran, the department may not include the first \$50,000 of cash
4 surrender value of any life insurance.

5 **SECTION 12.** 45.40 (1m) (b) of the statutes is amended to read:

6 45.40 (1m) (b) The maximum amount that any veteran may receive under
7 this subsection per occurrence during a consecutive 12-month period may not
8 exceed ~~\$3,000~~ \$5,000.

9 **SECTION 13.** 45.40 (2) (a) of the statutes is amended to read:

10 45.40 (2) (a) The department may provide health care aid to a veteran for
11 dental care, including dentures; vision care, including eyeglass frames and lenses;
12 ~~and hearing care, including hearing aids; and any other medical device prescribed~~
13 by a health care provider.

14 **SECTION 14.** 45.40 (2m) (a) of the statutes is amended to read:

15 45.40 (2m) (a) The unremarried spouse and dependent children of a veteran
16 ~~who died on active duty, or in the line of duty while on active or inactive duty for~~
17 ~~training purposes, in the U.S. armed forces or forces incorporated in the U.S. armed~~
18 ~~forces~~ are eligible to receive payments under subs. (1m) and (2) if the household
19 income of those persons does not exceed the income limitations established under
20 sub. (3m).

21 **SECTION 15.** 45.40 (3) of the statutes is amended to read:

22 45.40 (3) LIMITATIONS. The total cumulative amount that any veteran may
23 receive under this section may not exceed ~~\$7,500~~ \$10,000.”.

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

2 “**SECTION 16.** 36.27 (2) (b) 5. of the statutes is created to read:

3 36.27 **(2)** (b) 5. A person who is a resident of and living in this state at the time
4 of registering at an institution and who is a veteran described under s. 45.01 (12)
5 (fm) is entitled to the exemption under par. (a).

6 **SECTION 17.** 36.27 (3p) (a) 1r. g. of the statutes is created to read:

7 36.27 **(3p)** (a) 1r. g. The person meets the criteria described under s. 45.01
8 (12) (fm).

9 **SECTION 18.** 38.24 (8) (a) 1r. g. of the statutes is created to read:

10 38.24 **(8)** (a) 1r. g. The person meets the criteria described under s. 45.01 (12)
11 (fm).

12 **SECTION 19.** 45.01 (12) (fm) of the statutes is created to read:

13 45.01 **(12)** (fm) A person who resides in this state, if any of the following
14 applies:

15 1. The person was naturalized pursuant to section 2 (1) of the federal Hmong
16 Veterans’ Naturalization Act of 2000, P.L. 106-207.

17 2. The person is a U.S. citizen or a lawful permanent resident of the United
18 States and the secretary has determined that the person served honorably with a
19 special guerrilla unit or irregular forces operating from a base in Laos in support of
20 the armed forces of the United States at any time during the period beginning
21 February 28, 1961, and ending September 18, 1978.

22 **SECTION 20.** 45.01 (12) (k) of the statutes is repealed.

23 **SECTION 21.** 45.44 (3) (c) (intro.) of the statutes is amended to read:

1 45.44 (3) (c) (intro.) A veteran, as defined in s. 45.01 (12) (a) to ~~(f)~~ (fm), or one
2 of the following:

3 **SECTION 22.** 45.51 (2) (a) 1. of the statutes is amended to read:

4 45.51 (2) (a) 1. A veteran, other than a veteran described under s. 45.01 (12)
5 (fm).

6 **SECTION 23.** 234.622 (4) (b) of the statutes is amended to read:

7 234.622 (4) (b) A veteran, as defined in s. 45.01 (12) (a) to ~~(f)~~ (fm), who has
8 been accepted into the program.

9 **SECTION 24.** 234.625 (4) (b) 9. of the statutes is amended to read:

10 234.625 (4) (b) 9. If the participant is a veteran, as defined in s. 45.01 (12) (a)
11 to ~~(f)~~ (fm), who is not 65 years of age or older, at a time before any of the events
12 under subds. 1. to 7. occurs, as determined under policies and procedures
13 established by the authority.”.

14 **7.** At the appropriate places, insert all of the following:

15 **“SECTION 9248. Fiscal changes; Veterans Affairs.**

16 (1) VETERANS HOUSING AND RECOVERY PROGRAM. In the schedule under s.
17 20.005 (3) for the appropriation to the department of veterans affairs under s.
18 20.485 (2) (rm), the dollar amount for fiscal year 2025-26 is increased by \$900,000
19 to increase funding for supplies and services costs in the program, and for costs
20 associated with leasing a different facility for the Chippewa Falls-based program
21 due to space and facility deficiencies of the current location.. In the schedule under
22 s. 20.005 (3) for the appropriation to the department of veterans affairs under s.
23 20.485 (2) (rm), the dollar amount for fiscal year 2026-27 is increased by \$1,050,000
24 to increase funding for supplies and services costs in the program, and for costs

1 associated with leasing a different facility for the Chippewa Falls-based program
2 due to space and facility deficiencies of the current location.”.

3 **8.** At the appropriate places, insert all of the following:

4 “**SECTION 25.** 20.005 (3) (schedule) of the statutes: at the appropriate place,
5 insert the following amounts for the purposes indicated:

	2025-26	2026-27
--	---------	---------

6 **20.485 Veterans affairs, department of**

7 (2) LOANS AND AIDS TO VETERANS

8 (qw) Veterans mental health services	SEG B	5,000,000	-0-
--	-------	-----------	-----

9 **SECTION 26.** 20.485 (2) (qw) of the statutes is created to read:

10 20.485 (2) (qw) *Veterans mental health services*. Biennially, from the veterans
11 trust fund, the amounts in the schedule for the promotion and assistance of access
12 to, and grants for, veterans’ mental health services under s. 45.49.

13 **SECTION 27.** 45.49 of the statutes is created to read:

14 **45.49 Veterans mental health services.** (1) The department shall
15 promote and assist veterans’ access to, and provide grants to organizations that
16 provide to veterans, community-based and emergency crisis mental health services.

17 (2) The department may promulgate emergency rules under s. 227.24 as
18 necessary to administer this section. Notwithstanding s. 227.24 (1) (a) and (3), the
19 department is not required to provide evidence that promulgating a rule under this
20 subsection as an emergency rule is necessary for the preservation of the public
21 peace, health, safety, or welfare and is not required to provide a finding of
22 emergency for a rule promulgated under this subsection.”.

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

2 **“SECTION 9248. Fiscal changes; Veterans Affairs.**

3 (1) FUND SOURCE TRANSFER FOR CLAIMS OFFICER POSITIONS; DECREASE. In the
4 schedule under s. 20.005 (3) for the appropriation to the department of veterans
5 affairs under s. 20.485 (1) (a), the dollar amount for fiscal year 2025-26 is decreased
6 by \$254,800 to decrease the authorized FTE positions for the department by 2.0 PR
7 veterans claims officer positions. In the schedule under s. 20.005 (3) for the
8 appropriation to the department of veterans affairs under s. 20.485 (1) (a), the
9 dollar amount for fiscal year 2026-27 is decreased by \$254,800 due to the position
10 reduction under this subsection.

11 (2) FUND SOURCE TRANSFER FOR CLAIMS OFFICER POSITIONS; INCREASE. In the
12 schedule under s. 20.005 (3) for the appropriation to the department of veterans
13 affairs under s. 20.485 (2) (u), the dollar amount for fiscal year 2025-26 is increased
14 by \$254,800 to to increase the authorized FTE positions for the department by 2.0
15 SEG veterans claims officer positions.. In the schedule under s. 20.005 (3) for the
16 appropriation to the department of veterans affairs under s. 20.485 (2) (u), the
17 dollar amount for fiscal year 2026-27 is increased by \$254,800 to provide funding
18 for the positions authorized under this subsection.”.

19 **10.** At the appropriate places, insert all of the following:

20 **“SECTION 9248. Fiscal changes; Veterans Affairs.**

21 (1) VETERANS CEMETERY CARETAKER POSITIONS. In the schedule under s.
22 20.005 (3) for the appropriation to the department of veterans affairs under s.
23 20.485 (4) (q), the dollar amount for fiscal year 2025-26 is increased by \$131,800

1 and the dollar amount for fiscal year 2026-27 is increased by \$170,800 to increase
2 the number of authorized FTE positions in the department of veterans affairs by
3 3.0 SEG positions for the purpose of caring for the 3 state veterans cemeteries.”.

4 **11.** At the appropriate places, insert all of the following:

5 **“SECTION 9248. Fiscal changes; Veterans Affairs.**

6 (1) VETERANS MUSEUM ORAL HISTORY POSITION. In the schedule under s.
7 20.005 (3) for the appropriation to the department of veterans affairs under s.
8 20.485 (5) (wd), the dollar amount for fiscal year 2025-26 is increased by \$143,700
9 to increase the authorized FTE positions for the department of veterans affairs by
10 1.0 SEG position to support and expand oral history collections at the Wisconsin
11 Veterans Museum. In the schedule under s. 20.005 (3) for the appropriation to the
12 department of veterans affairs under s. 20.485 (5) (wd), the dollar amount for fiscal
13 year 2026-27 is increased by \$158,500 to provide funding for the positions
14 authorized under this subsection.

15 (2) VETERANS MUSEUM ORAL HISTORY PROGRAMMING. In the schedule under s.
16 20.005 (3) for the appropriation to the department of veterans affairs under s.
17 20.485 (5) (wd), the dollar amount for fiscal year 2025-26 is increased by \$100,000
18 and the dollar amount for fiscal year 2026-27 is increased by \$100,000 for media
19 and information technology costs and for the translation of and preparation of
20 existing interviews conducted in the Hmong language at the Wisconsin Veterans
21 Museum.”.

22 **12.** At the appropriate places, insert all of the following:

23 **“SECTION 9248. Fiscal changes; Veterans Affairs.**

1 (1) STANDARD BUDGET ADJUSTMENTS; FULL FUNDING OF SALARIES AND FRINGE
2 BENEFITS; FED. In the schedule under s. 20.005 (3) for the appropriation to the
3 department of veterans affairs under s. 20.485 (2) (m), the dollar amount for fiscal
4 year 2025-26 is increased by \$75,400 to fully fund salaries and fringe benefits for
5 department employees. In the schedule under s. 20.005 (3) for the appropriation to
6 the department of veterans affairs under s. 20.485 (2) (m), the dollar amount for
7 fiscal year 2026-27 is increased by \$75,400 to fully fund salaries and fringe benefits
8 for department employees.

9 (2) STANDARD BUDGET ADJUSTMENTS; FULL FUNDING OF SALARIES AND FRINGE
10 BENEFITS; PR. In the schedule under s. 20.005 (3) for the appropriation to the
11 department of veterans affairs under s. 20.485 (1) (gk), the dollar amount for fiscal
12 year 2025-26 is increased by \$11,067,600 to fully fund salaries and fringe benefits
13 for department employees. In the schedule under s. 20.005 (3) for the appropriation
14 to the department of veterans affairs under s. 20.485 (1) (gk), the dollar amount for
15 fiscal year 2026-27 is increased by \$11,067,600 to fully fund salaries and fringe
16 benefits for department employees.

17 (3) STANDARD BUDGET ADJUSTMENTS; FULL FUNDING OF SALARIES AND FRINGE
18 BENEFITS; SEG. In the schedule under s. 20.005 (3) for the appropriation to the
19 department of veterans affairs under s. 20.485 (2) (u), the dollar amount for fiscal
20 year 2025-26 is increased by \$817,200 to fully fund salaries and fringe benefits for
21 department employees. In the schedule under s. 20.005 (3) for the appropriation to
22 the department of veterans affairs under s. 20.485 (2) (u), the dollar amount for
23 fiscal year 2026-27 is increased by \$817,200 to fully fund salaries and fringe
24 benefits for department employees.

1 (4) STANDARD BUDGET ADJUSTMENTS; OVERTIME PAY. In the schedule under s.
2 20.005 (3) for the appropriation to the department of veterans affairs under s.
3 20.485 (1) (gk), the dollar amount for fiscal year 2025-26 is increased by \$950,500 to
4 provide funding for overtime pay for department employees. In the schedule under
5 s. 20.005 (3) for the appropriation to the department of veterans affairs under s.
6 20.485 (1) (gk), the dollar amount for fiscal year 2026-27 is increased by \$950,500 to
7 provide funding for overtime pay for department employees.

8 (5) STANDARD BUDGET ADJUSTMENTS; NIGHT AND WEEKEND DIFFERENTIAL. In
9 the schedule under s. 20.005 (3) for the appropriation to the department of veterans
10 affairs under s. 20.485 (1) (gk), the dollar amount for fiscal year 2025-26 is
11 increased by \$2,116,300 to provide funding for night and weekend differential pay
12 for department employees. In the schedule under s. 20.005 (3) for the appropriation
13 to the department of veterans affairs under s. 20.485 (1) (gk), the dollar amount for
14 fiscal year 2026-27 is increased by \$2,116,300 to provide funding for night and
15 weekend differential pay for department employees.

16 (6) STANDARD BUDGET ADJUSTMENTS; OVERTIME. In the schedule under s.
17 20.005 (3) for the appropriation to the department of veterans affairs under s.
18 20.485 (1) (gk), the dollar amount for fiscal year 2025-26 is increased by \$950,500 to
19 pay for overtime for department employees. In the schedule under s. 20.005 (3) for
20 the appropriation to the department of veterans affairs under s. 20.485 (1) (gk), the
21 dollar amount for fiscal year 2026-27 is increased by \$950,500 to pay for overtime
22 for department employees.

23 (7) STANDARD BUDGET ADJUSTMENTS; FULL FUNDING OF LEASES AND DIRECTED
24 MOVES; GPR. In the schedule under s. 20.005 (3) for the appropriation to the

1 department of veterans affairs under s. 20.485 (1) (e), the dollar amount for fiscal
2 year 2025-26 is increased by \$6,000 to provide full funding of leases and directed
3 moves. In the schedule under s. 20.005 (3) for the appropriation to the department
4 of veterans affairs under s. 20.485 (1) (e), the dollar amount for fiscal year 2026-27
5 is increased by \$6,000 to provide full funding of leases and directed moves.

6 (8) STANDARD BUDGET ADJUSTMENTS; FULL FUNDING OF LEASES AND DIRECTED
7 MOVES; FED. In the schedule under s. 20.005 (3) for the appropriation to the
8 department of veterans affairs under s. 20.485 (1) (mn), the dollar amount for fiscal
9 year 2025-26 is increased by \$1,300 to provide full funding of leases and directed
10 moves. In the schedule under s. 20.005 (3) for the appropriation to the department
11 of veterans affairs under s. 20.485 (1) (mn), the dollar amount for fiscal year 2026-
12 27 is increased by \$1,300 to provide full funding of leases and directed moves.”.

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

14 “**SECTION 28.** 20.485 (1) (gk) of the statutes is amended to read:

15 20.485 (1) (gk) *Institutional operations.* The amounts in the schedule for the
16 care of the members of the Wisconsin veterans homes under s. 45.50, for the
17 payment of stipends under s. 45.50 (2m) (f), for the transfer of moneys to the
18 appropriation account under s. 20.435 (4) (ky) for payment of the state share of the
19 medical assistance costs related to the provision of stipends under s. 45.50 (2m) (f),
20 for the payment of assistance to indigent veterans under s. 45.43 to allow them to
21 reside at the Wisconsin Veterans Home at Union Grove, for the transfer of moneys
22 to the appropriation accounts under pars. (kc) and (kj), for the transfer of moneys in
23 an amount up to \$10,000,000 to the appropriation account under par. (ks), and for

1 the payment of grants under s. 45.82. Not more than 1 percent of the moneys
2 credited to this appropriation account may be used for the payment of assistance to
3 indigent veterans under s. 45.43. All moneys received under par. (m) and s. 45.51
4 (7) (b) and (8) and all moneys received for the care of members under medical
5 assistance, as defined in s. 49.43 (8), shall be credited to this appropriation account.
6 All moneys transferred under 2025 Wisconsin Act (this act), section 9248 (1),
7 shall be credited to this appropriation account. Except for the moneys transferred
8 under this paragraph to the appropriation account under par. (kc), no moneys may
9 be expended from this appropriation for the purposes specified in par. (kc).

10 **SECTION 9248. Fiscal changes; Veterans Affairs.**

11 (1) VETERANS HOMES INSTITUTIONAL OPERATIONS. There is transferred from
12 the general fund to the appropriation account under s. 20.485 (1) (gk) \$7,100,000 in
13 fiscal year 2025-26 and \$14,800,000 in fiscal year 2026-27.”.

14 (END)