



State of Wisconsin
2023 - 2024 LEGISLATURE

LRB-1028/P1
JK:amn

DOA:.....Quinn, BB0117 - Veterans and Surviving Spouses Property Tax
Credit Eligibility Expansion

FOR 2023-2025 BUDGET -- NOT READY FOR INTRODUCTION

AN ACT ...; relating to: the budget.

Analysis by the Legislative Reference Bureau

TAXATION

INCOME TAXATION

Veterans and surviving spouses property tax credit eligibility expansion

This bill reduces the eligibility threshold for an eligible veteran, the spouse of an eligible veteran, and the unremarried surviving spouse of an eligible veteran to claim the veterans and surviving spouses property tax credit under the individual income tax system. Under the bill, a claimant may claim the credit if the service-connected disability rating of the veteran for whom the claimant is claiming the credit is at least 70 percent. Currently, that rating must be 100 percent.

Under the bill, the maximum credit that a claimant may claim is multiplied by the percentage of the service-connected disability rating. The bill does not affect a claimant who claims the credit based on the individual unemployability rating. Under current law, a claimant may also claim the credit if the disability rating based on individual unemployability of the veteran for whom the claimant is claiming the credit is 100 percent.

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:

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

71.07 **(6e)** (a) 2. b. An individual who had served on active duty under honorable conditions in the U.S. armed forces or in forces incorporated as part of the U.S. armed forces; who was a resident of this state at the time of entry into that active service or who had been a resident of this state for any consecutive 5-year period after entry into that active duty service; who was a resident of this state at the time of his or her death; and who had 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 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, 2022.

(END)