



## 1995 ASSEMBLY BILL 323

April 19, 1995 - Introduced by Representatives WARD, BALDUS, BRANDEMUEHL, HAHN, KREIBICH, GOETSCH, SKINDRUD, PLOMBON, GROTHMAN, SERATTI, MURAT and ROBSON, cosponsored by Senator RUDE. Referred to Committee on Ways and Means.

1 **AN ACT to amend** 71.53 (1) (b) of the statutes; **relating to:** eligibility for the  
2 homestead tax credit.

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### *Analysis by the Legislative Reference Bureau*

Under current law, the homestead income tax credit may be claimed by an individual who is domiciled in this state during the entire calendar year to which the claim relates. The right to file a claim for a homestead credit is personal to the claimant and does not survive the claimant's death. If a claimant dies after having filed a timely claim, however, the amount of the claim for which the claimant is eligible is paid to the decedent's personal representative or surviving relative.

Under this bill, a homestead credit claim may be filed by the estate of a deceased person if the return is filed in the year in which the person dies and if the claim is for the year before the year in which the person died.

For further information see the *state* fiscal estimate, which will be printed as an appendix to this bill.

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*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

3 **SECTION 1.** 71.53 (1) (b) of the statutes is amended to read:

4 71.53 (1) (b) The right to file a claim under this subchapter is personal to the  
5 claimant and does not survive the claimant's death, except that if an otherwise  
6 eligible individual dies before filing a claim, he or she may be considered to be a  
7 claimant under this subchapter and the individual's personal representative may

1 file a claim on his or her behalf if the claim is filed in the year in which the individual  
2 dies and the return is for the year before the year in which the individual died. When  
3 a claimant dies after having filed a timely claim or if a claim is filed on behalf of a  
4 deceased individual as provided in this paragraph the amount thereof shall be  
5 disbursed under s. 71.75 (10). The right to file a claim under this subchapter may  
6 be exercised on behalf of a living claimant by the claimant's legal guardian or  
7 attorney-in-fact.

8 **SECTION 2. Initial applicability.**

9 (1) This act first applies to claims that are filed for taxable years beginning on  
10 January 1 of the year before the year in which this subsection takes effect.

11 (END)