1995 SENATE BILL 423

November 14, 1995 – Introduced by Senators Petak, Schultz, Andrea, Darling and Zien, cosponsored by Representatives Porter, Baldus, Owens, Ryba, Lorge, Hasenohrl, Kreuser and Seratti. Referred to Committee on Human Resources, Labor, Tourism, Veterans and Military Affairs.

AN ACT to create 20.835 (2) (da) and 70.107 of the statutes; relating to: state payment of the property taxes on certain residences of disabled veterans and making an appropriation.

Analysis by the Legislative Reference Bureau

This bill requires the department of administration to pay the property taxes on certain residences of disabled veterans, their spouses and their unmarried surviving spouses. The residence must be specially adapted housing according to federal standards; or it must have been purchased with the proceeds of a sale, casualty loss reimbursement or other transfer of that kind of housing or all of the proceeds of a sale, casualty loss or other transfer of that kind of housing must have been applied to the purchase of the residence. In the latter 2 cases the residence must be specially adapted to the veteran's disability.

For further information see the *state* 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:

- 4 Section 1. 20.835 (2) (da) of the statutes is created to read:
- 5 20.835 (2) (da) Payment of taxes on disabled veterans' residences. A sum sufficient to make the payments under s. 70.107.
- 7 **Section 2.** 70.107 of the statutes is created to read:

| 70.107 State payment of taxes on disabled veterans' residences. Within |
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| 30 days after receiving a copy of the property tax bill from the owner of the property, |
| the department of administration shall pay the net taxes shown on the bill, and shall |
| pay any penalties or interest due in respect to taxes for which the department has |
| received the bill on or before January 15, if all of the following requirements are |
| fulfilled: |

- (1) The property is the personal residence of a disabled veteran, of the spouse of a disabled veteran or of the unmarried surviving spouse of a disabled veteran.
- (2) The residence is either specially adapted housing under 38 USC 2101; or all of the proceeds of a sale, casualty loss reimbursement or other transfer of that kind of housing, or part of those proceeds equal to the value of the replacement residence, have been applied to the purchase of that residence and that residence is specially adapted to accommodate the veteran's disability.

SECTION 3. Initial applicability.

(1) This act first applies to taxes based on the assessment as of the January 1 after publication.

(END)