

State of Misconsin 2007 - 2008 LEGISLATURE

2007 ASSEMBLY BILL 256

April 10, 2007 – Introduced by Representatives HUBLER, BOYLE, HRAYCHUCK, TRAVIS, BIES, HAHN, TURNER, BERCEAU, SHERIDAN, SINICKI, HEBL, A. WILLIAMS and TOWNSEND, cosponsored by Senators KREITLOW, ROESSLER, SCHULTZ, WIRCH, PLALE, HANSEN, LEIBHAM and LASSA. Referred to Committee on Ways and Means.

1 AN ACT *to amend* 71.07 (6e) (a) 2. b. and 71.07 (6e) (a) 3. (intro.) of the statutes;

2 relating to: removing the age requirement for the veterans and surviving

3 spouses property tax credit.

Analysis by the Legislative Reference Bureau

Under current law, the veterans and surviving spouses property tax credit may be claimed by certain U.S. armed forces veterans and by the unremarried surviving spouses of certain veterans or members of the national guard or reserves (collectively, "veterans"). To be eligible to claim the credit, the veteran must meet several criteria, including being at least 65 years old, having been a resident of this state at the time of entry into the service, and having a service-connected disability rating of at least 100 percent.

Similarly, to be eligible to claim the credit as a spouse of a veteran, the veteran to whom the unremarried surviving spouse was married must have been, generally, at least 65 years old at the time of his or her death, must have been a resident of this state at the time of entry into the service, and must have had a service-connected disability rating of at least 100 percent.

This bill expands the eligibility requirements for the credit for veterans and for the unremarried surviving spouses of veterans. Under the bill, the 65-year-old age requirement is repealed.

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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:

1	SECTION 1. 71.07 (6e) (a) 2. b. of the statutes is amended to read:
2	71.07 (6e) (a) 2. b. An individual who had served on active duty under
3	honorable conditions in the U.S. armed forces or in forces incorporated as part of the
4	U.S. armed forces; who was a resident of this state at the time of entry into that active
5	service; who was at least 65 years of age at the time of his or her death or would have
6	been 65 years of age at the close of the year in which the death occurred; who was a
7	resident of this state at the time of his or her death; and who had a service-connected
8	disability rating of 100 percent under 38 USC 1114 or 1134.
9	SECTION 2. 71.07 (6e) (a) 3. (intro.) of the statutes is amended to read:
10	71.07 (6e) (a) 3. (intro.) "Eligible veteran" means an individual who is at least
11	65 years of age and who is verified by the department of veterans affairs as meeting
12	all of the following conditions:
13	SECTION 3. Initial applicability.
14	(1) This act first applies to taxable years beginning on January 1 of the year
15	in which this subsection takes effect, except that if this subsection takes effect after
16	July 31 this act first applies to taxable years beginning on January 1 of the year
17	following the year in which this subsection takes effect.

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(END)