



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.

At the locations indicated, amend the substitute amendment as follows:

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

“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, 2024.”.

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

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

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

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

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

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

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

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

SECTION 9337. Initial applicability; Revenue.

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

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

“SECTION 9148. Nonstatutory provisions; Veterans Affairs.

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

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:

45.40 (title) Veterans assistance grants.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

“SECTION 9248. Fiscal changes; Veterans Affairs.

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

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

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

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

	2025-26	2026-27
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20.485 Veterans affairs, department of

(2) LOANS AND AIDS TO VETERANS

(qw) Veterans mental health services	SEG	B	5,000,000	-0-
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SECTION 26. 20.485 (2) (qw) of the statutes is created to read:

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

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

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

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

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

“SECTION 9248. Fiscal changes; Veterans Affairs.

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

(2) FUND SOURCE TRANSFER FOR CLAIMS OFFICER POSITIONS; INCREASE. 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 \$254,800 to to increase the authorized FTE positions for the department by 2.0 SEG veterans claims officer positions.. 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 2026-27 is increased by \$254,800 to provide funding for the positions authorized under this subsection.”.

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

“SECTION 9248. Fiscal changes; Veterans Affairs.

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

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

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

“SECTION 9248. Fiscal changes; Veterans Affairs.

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

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

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

“SECTION 9248. Fiscal changes; Veterans Affairs.

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

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

(3) STANDARD BUDGET ADJUSTMENTS; FULL FUNDING OF SALARIES AND FRINGE BENEFITS; SEG. 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 \$817,200 to fully fund salaries and fringe benefits for department employees. 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 2026-27 is increased by \$817,200 to fully fund salaries and fringe benefits for department employees.

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

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

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

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

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

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

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

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

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

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

SECTION 9248. Fiscal changes; Veterans Affairs.

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

(END)