



State of Wisconsin
2015 - 2016 LEGISLATURE

LRB-2557/1
MES:jld

2015 ASSEMBLY BILL 271

June 22, 2015 – Introduced by Representative HEBL, cosponsored by Senator MILLER. Referred to Committee on Veterans and Military Affairs.

1 **AN ACT to amend** 71.07 (6e) (a) 2. a., 71.07 (6e) (a) 2. b., 71.07 (6e) (a) 2. c., 71.07
2 (6e) (a) 2. d. and 71.07 (6e) (a) 3. b. of the statutes; **relating to:** expanding the
3 eligibility of a veteran and an eligible unremarried surviving spouse of a
4 veteran to claim the veterans and surviving 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 having been a resident of this state at the time of entry into the service or having been a resident of this state for any consecutive five-year period after entry into that service, and having either a service-connected disability rating of at least 100 percent or a 100 percent disability rating based on individual unemployability.

This bill changes the requirement of a consecutive five-year period of residency in this state to any one-year period of residency. This change also applies to eligibility requirements for a claimant who is the eligible unremarried surviving spouse of an eligible veteran.

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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. a. of the statutes is amended to read:

2 71.07 **(6e)** (a) 2. a. An individual who had served on active duty in the U.S.
3 armed forces or in forces incorporated as part of the U.S. armed forces; who was a
4 resident of this state at the time of entry into that active service or who had been a
5 resident of this state for any ~~consecutive 5-year~~ one-year period after entry into that
6 active duty service; and who, while a resident of this state, died while on active duty.

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

8 71.07 **(6e)** (a) 2. b. An individual who had served on active duty under
9 honorable conditions in the U.S. armed forces or in forces incorporated as part of the
10 U.S. armed forces; who was a resident of this state at the time of entry into that active
11 service or who had been a resident of this state for any ~~consecutive 5-year~~ one-year
12 period after entry into that active duty service; who was a resident of this state at
13 the time of his or her death; and who had either a service-connected disability rating
14 of 100 percent under 38 USC 1114 or 1134 or a 100 percent disability rating based
15 on individual unemployability.

16 **SECTION 3.** 71.07 (6e) (a) 2. c. of the statutes is amended to read:

17 71.07 **(6e)** (a) 2. c. An individual who had served in the national guard or a
18 reserve component of the U.S. armed forces; who was a resident of this state at the
19 time of entry into that service or who had been a resident of this state for any
20 ~~consecutive 5-year~~ one-year period after entry into that service; and who, while a

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1 resident of this state, died in the line of duty while on active or inactive duty for
2 training purposes.

3 **SECTION 4.** 71.07 (6e) (a) 2. d. of the statutes is amended to read:

4 71.07 **(6e)** (a) 2. d. An individual who had served on active duty under
5 honorable conditions in the U.S. armed forces or in forces incorporated as part of the
6 U.S. armed forces; who was a resident of this state at the time of entry into that active
7 service or who had been a resident of this state for any ~~consecutive 5-year~~ one-year
8 period after entry into that active duty service; who was a resident of this state at
9 the time of his or her death; and following the individual's death, his or her spouse
10 began to receive, and continues to receive, dependency and indemnity compensation,
11 as defined in 38 USC 101 (14).

12 **SECTION 5.** 71.07 (6e) (a) 3. b. of the statutes is amended to read:

13 71.07 **(6e)** (a) 3. b. Was a resident of this state at the time of entry into that
14 active service or had been a resident of this state for any ~~consecutive 5-year~~ one-year
15 period after entry into that service.

16 **SECTION 6. Initial applicability.**

17 (1) This act first applies to taxable years beginning on January 1 of the year
18 in which this subsection takes effect, except that if this subsection takes effect after
19 July 31 this act first applies to taxable years beginning on January 1 of the year
20 following the year in which this subsection takes effect.

21 (END)