



State of Wisconsin  
2011 - 2012 LEGISLATURE



LRB-2188/3  
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## 2011 SENATE BILL 175

August 30, 2011 - Introduced by Senators LASEE and GALLOWAY, cosponsored by Representatives THIESFELDT, KAPENGA, KOOYENGA, CRAIG, STRACHOTA and LEMAHIEU. Referred to Committee on Public Health, Human Services, and Revenue.

1     **AN ACT to amend** 71.54 (1) (f) (intro.), 71.54 (1) (g) (intro.) and 71.75 (2); and **to**  
2             **create** 71.55 (10) and 71.55 (11) of the statutes; **relating to:** restricting  
3             eligibility for the homestead tax credit.

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### *Analysis by the Legislative Reference Bureau*

Generally, under current law, an individual who lives for an entire year in housing that is exempt from property taxes is not eligible to claim the homestead tax credit. If such a claimant lives in tax-exempt housing for only part of a year, the claimant may claim the credit for the part of the year in which he or she lived in housing that was subject to property taxes.

Under this bill, a claimant must reduce by one-twelfth the homestead tax credit for which he or she is otherwise eligible for each month, during the year to which the claim relates, the claimant or the claimant's spouse receives a housing subsidy under Section 8 of the federal government's general program of assisted housing.

Generally, under current law, an individual may file an amended income tax return within four years of the return's original unextended due date to claim a refund that was not claimed when the return was originally filed. Under this bill, a claimant may not file an amended return to claim the homestead tax credit.

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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:*

1           **SECTION 1.** 71.54 (1) (f) (intro.) of the statutes, as affected by 2011 Wisconsin  
2 Act 32, is amended to read:

3           71.54 (1) (f) *2001 to 2011.* (intro.) Subject to sub. (2m) and s. 71.55 (10), the  
4 amount of any claim filed in 2001 to 2011 and based on property taxes accrued or rent  
5 constituting property taxes accrued during the previous year is limited as follows:

6           **SECTION 2.** 71.54 (1) (g) (intro.) of the statutes, as created by 2011 Wisconsin  
7 Act 32, is amended to read:

8           71.54 (1) (g) *2012 and thereafter.* (intro.) The Subject to s. 71.55 (10), the  
9 amount of any claim filed in 2012 and thereafter and based on property taxes accrued  
10 or rent constituting property taxes accrued during the previous year is limited as  
11 follows:

12           **SECTION 3.** 71.55 (10) of the statutes is created to read:

13           71.55 (10) **SUBSIDIZED HOUSING.** A claimant shall reduce by one-twelfth the  
14 amount of the credit he or she is otherwise eligible for under s. 71.54 for each month  
15 for which the claimant or any member of the claimant's household receives a housing  
16 subsidy from the federal government under subchapter I of chapter 8 of title 42 of the  
17 United States Code, in the year to which the claim relates.

18           **SECTION 4.** 71.55 (11) of the statutes is created to read:

19           71.55 (11) **AMENDED RETURNS PROHIBITED.** A claimant may not file an amended  
20 return under s. 71.75 (2) for the purpose of claiming a refund for a credit for which  
21 the claimant is otherwise eligible under this subchapter.

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1           **SECTION 5.** 71.75 (2) of the statutes is amended to read:

2           71.75 (2) With respect to income taxes and franchise taxes, except as otherwise  
3 provided in subs. (5) and (9) and ss. 71.30 (4) and 71.55 (11), and 71.77 (5) and (7)  
4 (b), refunds may be made if the claim therefor is filed within 4 years of the  
5 unextended date under this section on which the tax return was due.

6           **SECTION 6. Initial applicability.**

7           (1) This act first applies to claims filed for years beginning on January 1 of the  
8 year in which this subsection takes effect, except that if this subsection takes effect  
9 after July 31 this act first applies to claims filed for years beginning on January 1  
10 of the year following the year in which this subsection takes effect.

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(END)