
Wisconsin Legislative Council

AMENDMENT MEMO



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Contact: Scott Grosz, Principal Attorney

2023 Assembly Bill 102

**Assembly
Amendment 1**

2023 ASSEMBLY BILL 102

Under current law, in order to be eligible for the veterans and surviving spouses property tax credit, an individual must be a veteran, spouse, or unremarried surviving spouse of a veteran who, among other qualifications, has a service-connected disability rating of 100 percent, or a 100 percent disability rating based on individual unemployability.

2023 Assembly Bill 102 lowers the service-connected disability rating eligibility threshold to 70 percent, and specifies that if a claimant's service-connected disability rating is less than 100 percent, the amount a claimant may claim as a credit is multiplied by a percentage equal to the eligible veteran's service-connected disability rating.¹

ASSEMBLY AMENDMENT 1

Assembly Amendment 1 specifies that, for an individual whose service-connected disability is less than 100 percent, the amount of the credit claimed also may not exceed the amount of property taxes paid on the first \$350,000 of the property's assessed value for the taxable year to which the claim relates.

Additionally, the amendment specifies that no credit may be claimed by an individual who is first eligible to claim the credit for taxable years beginning after December 31, 2023 and whose taxable income exceeds \$100,000 for single individuals and heads of households or \$150,000 for married persons, computed as the sum of income for both persons, regardless of whether the persons file joint or separate returns.

BILL HISTORY

2023 Assembly Bill 102 was introduced by Representative Edming on March 8, 2023. On February 20, 2024, Representative Edming offered Assembly Amendment 1. On February 22, 2023, the Assembly adopted Assembly Amendment 1 on a voice vote, and passed Assembly Bill 102 on a vote of Ayes, 96; Noes, 0.

For a full history of the bill, visit the Legislature's [bill history page](#).

SG:jal

¹ The bill does not affect current law as it relates to calculation of the credit when based on individual unemployability.