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State of Misconsin 2025 - 2026 LEGISLATURE

LRBb0744/1 EKL:cdc

ASSEMBLY AMENDMENT 20, TO ASSEMBLY SUBSTITUTE AMENDMENT 2, TO ASSEMBLY BILL 50

July 2, 2025 - Offered by Representatives Tenorio, Anderson, Andraca, Arney, Bare, Billings, Brown, Clancy, Cruz, DeSanto, DeSmidt, Doyle, Emerson, Fitzgerald, Goodwin, Haywood, Hong, Hysell, J. Jacobson, Joers, Johnson, Kirsch, Madison, Mayadev, McCarville, McGuire, Miresse, Moore Omokunde, Neubauer, Palmeri, Phelps, Prado, Rivera-Wagner, Roe, Sheehan, Sinicki, Snodgrass, Spaude, Stroud, Stubbs, Subeck, Taylor, Udell and Vining.

- 1 At the locations indicated, amend the substitute amendment as follows:
- 2 **1.** At the appropriate places, insert all of the following:
- 3 "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 100 100 at least 70 percent under 38 USC 1114 or 1134 or a 100 percent disability rating based on individual unemployability.

1	SECTION 2. 71.07 (6e) (a) 3. d. of the statutes is amended to read:
2	71.07 (6e) (a) 3. d. Has either a service-connected disability rating of $\frac{100}{2}$
3	$\underline{\text{least }70}$ percent under $38~\text{USC }1114~\text{or }1134~\text{or }a~100~\text{percent }disability~\text{rating }based$
4	on individual unemployability.
5	SECTION 3. 71.07 (6e) (c) 4. of the statutes is created to read:
6	71.07 (6e) (c) 4. If a service-connected disability rating is less than 100
7	percent, the amount that the claimant may claim under this subsection shall be
8	multiplied by a percentage that equals that service-connected disability rating.
9	SECTION 9337. Initial applicability; Revenue.
10	(1) VETERANS PROPERTY TAX CREDIT EXPANSION. The treatment of s. 71.07 (6e)
11	(a) 2. b. and 3. d. and (c) 4. first applies to taxable years beginning after December
12	31, 2024.".
13	(END)