

THE AMERICAN LEGION, DEPARTMENT OF WISCONSIN
107th ANNUAL CONVENTION
July 15-19, 2026, Appleton WI

Resolution: 3.2026

Subject: Support for Creation by Statute of a Property Tax Credit Program for Disabled Veteran and Surviving Spouses who rent their primary dwelling

Submitted by: Columbia County Council of the Wisconsin American Legion

Referred to Convention Committee on Legislation

RESOLUTION

WHEREAS, according to Legislative Fiscal Bureau Informational Report 14, published in January 2025, in tax Year 2022, 13,739 Wisconsin veterans or surviving spouses, received disability compensation from WDVA (Wisconsin Department of Veterans Affairs), in the form of tax credits from the Wisconsin Veterans and Surviving Spouses Property Tax Credit Program; and

WHEREAS, according to the Federal Reserve Bank of Saint Louis, the homeownership rate for Wisconsin peaked in 2004 at 73.3% and by 2024 it had decreased to 68%; and

WHEREAS, renters have a lower income than homeowners, nationally the median household income is \$40,000 for renters and \$90,000 for homeowners; and

WHEREAS, according to the U.S. Census Bureau in 2019 14,788 or 5% of Wisconsin Veterans lived in poverty additionally 48,515 or 16% did not have sufficient income to provide the basics to live; and

WHEREAS, the 2022 Federal Poverty level for a family of 3 was an annual income below \$26,650, over 6,000 claimants of the Veterans Property tax Credit had incomes at or below \$26,650 that year; and

WHEREAS, at 200 per cent of the Federal Poverty Level (\$46,060) the number of claimants of the Veterans and Surviving Spouses Property Tax Credit increases by 2300; and

WHEREAS, the average rent in Wisconsin in 2025 was \$1,350.00/month; and

WHEREAS, according to the Military Family Research Institute located within Purdue University 25% of veterans do not own their homes; and

WHEREAS, The Legislative Fiscal Bureau estimates if enacted the costs for the program could increase by approximately \$15.5 million the School Property tax Credit would decrease by approximately \$1.4 million, resulting in a net cost of \$14.1 million; and

WHEREAS, the Wisconsin Department of Revenue has estimated that it would cost \$190,00 in one-time costs and \$129,400 in annual costs to implement the required change in the program; and

WHEREAS, the Wisconsin Department of Revenue (DOR) permits 100% disabled veterans and surviving spouses who rent their primary residence to apply for a tax credit on their Wisconsin Income Tax filing provided the following conditions are met,

1. The rental Unit must be the principal dwelling of the eligible veteran or surviving spouse
2. The principal dwelling must be located in Wisconsin
3. The eligible veteran or surviving spouse is required to pay the property taxes under the rental agreement or other written agreement entered into with the landlord
4. The eligible veteran or surviving spouse must pay the property taxes directly to the municipality,
5. This policy is not explicitly stated in Wisconsin law; and

WHEREAS, this resolution has been endorsed by the executive Committee of American Legion Post 216 Lodi WI; and now, therefore, be it

RESOLVED, by the American Legion Department of Wisconsin in Convention assembled in Appleton Wisconsin July 15-19, 2026, that the American Legion Department of Wisconsin supports the creation by statute of a Property Tax Credit for Disabled Veterans and Surviving Spouses who rent their primary dwelling.

For Convention Committee Use

This is to certify that the above resolution was duly acted upon by the department Convention held in Appleton, WI, July 2026.

Chair or Secretary signature

Of Convention Committee on

Approved _____ Rejected _____

Approved as amended _____

Consolidated _____

Rewritten _____

Refer to standing committee on _____

Other action _____