



# Lottery and Gaming Credit

## Wisconsin Department of Revenue

Attention Property Owners – are you receiving this credit? Check your property tax bill.



### What is it?

- It's a credit that provides direct property tax relief to qualifying property owners on their property tax bills
- Funded by lottery proceeds
- Displayed on tax bills as a reduction of property taxes due



### Who qualifies?

- **You qualify if** – you're a Wisconsin resident who owns a dwelling and uses it as your primary residence as of January 1 of the tax year
- **You don't qualify if** –
  - » You are not a Wisconsin resident
  - » You already receive the credit for another property or the property is not your primary residence on January 1 of the tax year
  - » The property is unoccupied, or a business property, rental unit, vacant land, garage or non-residence property



### Do I have to apply?

- Yes – if you are not receiving the credit
- To receive the credit – if you are eligible, you must file an application. You can even apply for a late lottery credit for the previous year.
- Once you receive the lottery and gaming credit, you do not have to reapply – it continues automatically in future years



### Apply online!

- Use the "Lottery Credit Online Application Portal"
- Visit – [www.revenue.wi.gov](http://www.revenue.wi.gov) and search "Lottery Forms"
- If eligible – apply for:
  - » 2023 credit – by October 1, 2024
  - » 2024 credit – by January 31, 2025