



## 2019 ASSEMBLY BILL 469

September 23, 2019 - Introduced by Representatives PRONSCHINSKE, PETRYK, TUSLER, DITTRICH, HEBL, HORLACHER, JAMES, KERKMAN, KITCHENS, OLDENBURG, PLUMER, RODRIGUEZ, SORTWELL, STUCK, THIESFELDT, TRANEL and VANDERMEER, cosponsored by Senators JACQUE, L. TAYLOR and SCHACHTNER. Referred to Committee on Ways and Means.

1     **AN ACT to create** 71.07 (8m) and 71.10 (4) (ha) of the statutes; **relating to:** a  
2             nonrefundable volunteer fire fighters and emergency responders tax credit.

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### *Analysis by the Legislative Reference Bureau*

This bill creates a nonrefundable income tax credit for volunteer fire fighters, emergency medical responders, and emergency medical services practitioners (responders). The credit is equal to \$100. An individual is eligible to claim the credit if the individual is in good standing with the department for which he or she serves and has served as a responder for at least five years. An individual who has served as a responder in more than one department may combine the time served in those departments when determining whether the five-year threshold is met. Because the credit is nonrefundable, it may be claimed only up to the amount of a taxpayer's tax liability.

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:*

3             **SECTION 1.** 71.07 (8m) of the statutes is created to read:  
4             **71.07 (8m) EMERGENCY RESPONDER CREDIT.** (a) *Definitions.* In this subsection:

**ASSEMBLY BILL 469****SECTION 1**

1           1. “Claimant” means an emergency responder who files a claim under this  
2 subsection.

3           2. “Emergency responder” means an individual who serves in this state as a  
4 volunteer emergency medical responder, as defined in s. 256.01 (4p); a volunteer fire  
5 fighter; or a volunteer emergency medical services practitioner, as defined in s.  
6 256.01 (5).

7           (b) *Filing claims.* Subject to the limitations provided in this subsection, for  
8 taxable years beginning after December 31, 2018, a claimant may claim as a credit  
9 against the tax imposed under s. 71.02, up to the amount of those taxes, an amount  
10 equal to \$100.

11           (c) *Limitations.* 1. No claimant may claim the credit under this subsection  
12 unless the claimant is in good standing with the department for which he or she  
13 serves and has served as an emergency responder for at least 5 years, including the  
14 taxable year for which the claim is made. A claimant who has served as an  
15 emergency responder in more than one department in this state may include the time  
16 spent serving in other departments when determining whether the 5-year threshold  
17 is met.

18           2. No credit may be claimed under this subsection by a part-year resident or  
19 a nonresident of this state.

20           3. No credit may be allowed under this subsection unless it is claimed within  
21 the period specified in s. 71.75 (2).

22           4. No credit may be allowed under this subsection for a taxable year covering  
23 a period of less than 12 months, except for a taxable year closed by reason of the death  
24 of the taxpayer.

