

### Fiscal Estimate - 2019 Session

Original     
  Updated     
  Corrected     
  Supplemental

LRB Number <b>19-2567/1</b>	Introduction Number <b>SB-223</b>
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**Description**  
 creating an individual income tax credit for certified nursing assistant training costs

**Fiscal Effect**

**State:**

<input type="checkbox"/> No State Fiscal Effect	<input type="checkbox"/> Increase Existing Revenues	<input checked="" type="checkbox"/> Increase Costs - May be possible to absorb within agency's budget <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/> Indeterminate	<input type="checkbox"/> Decrease Existing Revenues	
<input type="checkbox"/> Increase Existing Appropriations		<input type="checkbox"/> Decrease Costs
<input type="checkbox"/> Decrease Existing Appropriations		
<input checked="" type="checkbox"/> Create New Appropriations		

**Local:**

<input type="checkbox"/> No Local Government Costs		
<input type="checkbox"/> Indeterminate		
1. <input type="checkbox"/> Increase Costs	3. <input type="checkbox"/> Increase Revenue	5. Types of Local Government Units Affected <input type="checkbox"/> Towns <input type="checkbox"/> Village <input type="checkbox"/> Cities <input type="checkbox"/> Counties <input type="checkbox"/> Others <input type="checkbox"/> School Districts <input type="checkbox"/> WTCS Districts
<input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	<input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	
2. <input type="checkbox"/> Decrease Costs	4. <input type="checkbox"/> Decrease Revenue	
<input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	<input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	

<b>Fund Sources Affected</b>	<b>Affected Ch. 20 Appropriations</b>
<input checked="" type="checkbox"/> GPR <input type="checkbox"/> FED <input type="checkbox"/> PRO <input type="checkbox"/> PRS <input type="checkbox"/> SEG <input type="checkbox"/> SEGS	20.835 (2) (cb)

<b>Agency/Prepared By</b> DOR/ Bradley Caruth (608) 261-8984	<b>Authorized Signature</b> Michael Oakleaf (608) 261-5173	<b>Date</b> 5/28/2019
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## Fiscal Estimate Narratives

DOR 5/28/2019

LRB Number	19-2567/1	Introduction Number	SB-223	Estimate Type	Original
<b>Description</b> creating an individual income tax credit for certified nursing assistant training costs					

### Assumptions Used in Arriving at Fiscal Estimate

This bill creates a refundable individual income tax credit for costs incurred and paid by an individual for an instructional program that results in the individual becoming a certified nursing assistant (CNA). Under the bill, the maximum credit that a claimant may claim is \$1,500, and an individual may claim the credit only once. The bill prohibits an individual from claiming the credit unless he or she has worked as a CNA for at least 12 consecutive months on a full-time basis. Because the credit is refundable, if the amount of the claim for which a claimant is eligible exceeds the claimant's tax liability, the difference will be paid to the claimant by check.

According to the Wisconsin Department of Health Services 7,066 individuals successfully completed the Wisconsin-approved standardized competency test and were added to the Wisconsin Nurse Aide Registry in 2017. The Wisconsin Nurse Aide Registry lists the individuals who meet federal and/or state requirements to work in Wisconsin.

Tuition for the Wisconsin Technical College System nursing assistant program costs about \$403 (three credits at \$134.2 per credit in fiscal year 2019). The Madison Area Technical College also estimates approximately \$69 in material/supplemental costs, for a combined cost of about \$472.

If 7,066 individuals claim an average credit of \$472, the cost of the credit will be approximately \$3.3 million annually. Assuming the bill takes effect before July 31, 2019, the credit will first apply to tax year 2019 and the annual fiscal effect will begin in fiscal year 2020.

To the extent that some individuals have eligible training costs, but do not satisfy the requirement that they worked as a CNA for at least 12 consecutive months on a full-time basis prior to filing a claim, the fiscal effect would be smaller.

### Long-Range Fiscal Implications

## Fiscal Estimate Worksheet - 2019 Session

Detailed Estimate of Annual Fiscal Effect

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LRB Number <b>19-2567/1</b>		Introduction Number <b>SB-223</b>	
<b>Description</b> creating an individual income tax credit for certified nursing assistant training costs			
<b>I. One-time Costs or Revenue Impacts for State and/or Local Government (do not include in annualized fiscal effect):</b>			
<b>II. Annualized Costs:</b>		<b>Annualized Fiscal Impact on funds from:</b>	
		Increased Costs	Decreased Costs
<b>A. State Costs by Category</b>			
State Operations - Salaries and Fringes	\$		\$
(FTE Position Changes)			
State Operations - Other Costs			
Local Assistance			
Aids to Individuals or Organizations			
<b>TOTAL State Costs by Category</b>	<b>\$</b>		<b>\$</b>
<b>B. State Costs by Source of Funds</b>			
GPR			
FED			
PRO/PRS			
SEG/SEG-S			
<b>III. State Revenues - Complete this only when proposal will increase or decrease state revenues (e.g., tax increase, decrease in license fee, etc.)</b>			
		Increased Rev	Decreased Rev
GPR Taxes	\$		\$
GPR Earned			
FED			
PRO/PRS			
SEG/SEG-S			
<b>TOTAL State Revenues</b>	<b>\$</b>		<b>\$</b>
<b>NET ANNUALIZED FISCAL IMPACT</b>			
		<u>State</u>	<u>Local</u>
NET CHANGE IN COSTS		\$See Text	\$
NET CHANGE IN REVENUE		\$	\$
<b>Agency/Prepared By</b>		<b>Authorized Signature</b>	<b>Date</b>
DOR/ Bradley Caruth (608) 261-8984		Michael Oakleaf (608) 261-5173	5/28/2019