



## WISCONSIN LEGISLATIVE COUNCIL AMENDMENT MEMO

**2005 Assembly Bill 954**

**Assembly Substitute  
Amendment 2**

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The **substitute amendment** would create an income and franchise tax credit for employers who provide workplace wellness programs to their employees. The tax credit would be an amount equal to 30% of the amount the employer paid in the taxable year to provide a workplace wellness program to any of its employees who are employed in this state. The tax credit for providing a workplace wellness program could be claimed by an employer in each taxable year for three years. The credit would not be refundable but could be carried forward for 15 years.

Under the substitute amendment, a “workplace wellness program” is a program certified by the Department of Commerce under s. 560.204 (4), Stats., as created in the substitute amendment and would include the following programs and services:

- Smoking Cessation
- Weight Management
- Stress Management
- Health Risk Assessments
- Health Screenings
- Nutrition Education
- Health or Fitness Incentive Programs

The Department of Commerce would be required to determine the amount of tax credits to allocate to a business providing a workplace wellness program. The total amount of workplace wellness program credits allocated to businesses in any year may not exceed \$2 million. In any year, the

Department of Commerce may not allocate more than \$1 million in tax credits is to businesses with more than 50 employees and may not allocate more than \$1 million in credits to businesses with 50 or fewer employees.

The tax credit may not include an amount paid to acquire, construct, rehabilitate, remodel, or repair real property.

The tax credit could first be claimed for taxable years beginning January 1, 2008.

**Legislative History**

The substitute amendment was introduced by Representative Moulton. On February 28, 2006, the Assembly Committee on Ways and Means recommended adoption of the substitute amendment by a vote of Ayes, 13; Noes, 0, and recommended passage of Assembly Bill 954, as amended, by a vote of Ayes, 8; Noes, 5.

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