

State of Wisconsin



2023 Senate Bill 398

Date of enactment: **March 21, 2024**

Date of publication*: **March 22, 2024**

2023 WISCONSIN ACT 142

AN ACT *to create* 71.07 (11) and 71.10 (4) (cw) of the statutes; **relating to:** a tax credit for transportation services for blind workers.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 71.07 (11) of the statutes is created to read:

71.07 (11) QUALIFYING TRANSPORTATION SERVICES CREDIT. (a) *Definitions.* In this subsection:

1. "Claimant" means a person who is considered blind under section 63 (f) (4) of the Internal Revenue Code and who files a claim under this subsection.

2. "Qualifying transportation services" means transportation services provided between a person's place of residence and place of employment by means of mass transit, paratransit, taxicab, or transportation network company, as defined in s. 440.40 (6).

(b) *Filing claims.* For taxable years beginning after December 31, 2023, and subject to the limitations provided in this subsection, a claimant may claim as a credit against the tax imposed under s. 71.02, up to the amount of those taxes, an amount equal to 50 percent of the amount paid by the claimant during the taxable year for qualifying transportation services.

(c) *Limitations.* 1. No credit may be allowed under

this subsection for an amount paid for qualifying transportation services if the source of the payment is an amount withdrawn from an ABLÉ account described under section 529A (b) (1) of the Internal Revenue Code and if the owner of the account or other person who deposited into the account has claimed a subtraction under s. 71.05 (6) (b) 52. that relates to such an amount.

2. No credit may be allowed under this subsection for an amount paid for qualifying transportation services if the claimant is reimbursed for the amount paid.

3. The maximum amount of the credit that a claimant may claim under this subsection in a taxable year is \$1,500.

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

(d) *Administration.* Subsection (9e) (d), to the extent that it applies to the credit under that subsection, applies to the credit under this subsection.

SECTION 2. 71.10 (4) (cw) of the statutes is created to read:

71.10 (4) (cw) Qualifying transportation services credit under s. 71.07 (11).

* Section 991.11, WISCONSIN STATUTES: Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication."