



2021 ASSEMBLY BILL 257

April 8, 2021 - Introduced by Representatives PRONSCHINSKE, PETRYK, ARMSTRONG, BRANDTJEN, DALLMAN, DITTRICH, GUNDRUM, KRUG, KUGLITSCH, MILROY, MOSES, MURPHY, OLDENBURG, PLUMER, SCHRAA, SNODGRASS, SUBECK, THIESFELDT, TITTL, VANDERMEER, WITKE, RAMTHUN and KNODL, cosponsored by Senators JACQUE and CARPENTER. 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 tax
2 credit for volunteer emergency responders.

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.

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 257**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.* For taxable years beginning after December 31, 2020, and
8 subject to the limitations provided in this subsection, a claimant may claim as a
9 credit against the tax imposed under s. 71.02, up to the amount of those taxes, an
10 amount 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.

