



2007 ASSEMBLY BILL 953

March 11, 2008 – Introduced by Representatives DAVIS, GUNDERSON, MUSSER, A. OTT and TOWNSEND, cosponsored by Senators SCHULTZ, DARLING and ROESSLER. Referred to Committee on Ways and Means.

1 **AN ACT to create** 71.07 (6f) and 71.10 (4) (cf) of the statutes; **relating to:** a
2 nonrefundable individual income tax credit for certain income received by a
3 volunteer fire fighter, volunteer first responder, or volunteer emergency
4 medical technician.

Analysis by the Legislative Reference Bureau

This bill creates a nonrefundable individual income tax credit for income received by a volunteer fire fighter, volunteer first responder, or volunteer emergency medical technician (EMT), to the extent that the income relates to the individual's service as a volunteer fire fighter, volunteer first responder, or EMT, multiplied by the claimant's marginal tax rate. Because the credit is nonrefundable, it may be claimed only up to the amount of a claimant's income tax liability. For claimants who are nonresidents or part-year residents of Wisconsin, the credit that may be claimed is prorated based on the ratio of the claimant's Wisconsin adjusted gross income (AGI) to federal AGI.

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:

5 **SECTION 1.** 71.07 (6f) of the statutes is created to read:

ASSEMBLY BILL 953**SECTION 1**

1 71.07 (6f) VOLUNTEER EMERGENCY PERSONNEL TAX CREDIT. (a) *Definitions*. In this
2 subsection:

3 1. “Claimant” means a volunteer fire fighter; a volunteer first responder, as
4 that term is defined in s. 146.50 (1) (hm); or a volunteer emergency medical
5 technician, as that term is defined in s. 146.50 (1) (e), who claims a credit under this
6 subsection.

7 2. “Income” means income received by a claimant that relates to the
8 individual’s service as a volunteer fire fighter, volunteer first responder, or volunteer
9 emergency medical technician in the year to which the claim relates and is included
10 in Wisconsin adjusted gross income.

11 (b) *Filing claims*. Subject to the limitations provided in this subsection, a
12 claimant may claim as a credit against the tax imposed under s. 71.02, up to the
13 amount of those taxes, an amount equal to the claimant’s income, multiplied by the
14 claimant’s marginal tax rate.

15 (c) *Limitations*. 1. No credit may be allowed under this subsection unless it
16 is claimed within the time period under s. 71.75 (2).

17 2. A claimant who is a nonresident or part-year resident of this state and who
18 is a single person or a married person filing a separate return shall multiply the
19 credit for which the claimant is eligible under par. (b) by a fraction the numerator of
20 which is the claimant’s Wisconsin adjusted gross income and the denominator of
21 which is the claimant’s federal adjusted gross income. If a claimant is married and
22 files a joint return, and if the claimant or the claimant’s spouse, or both, are
23 nonresidents or part-year residents of this state, the claimant shall multiply the
24 credit for which the claimant is eligible under par. (b) by a fraction the numerator of

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1 which is the couple's joint Wisconsin adjusted gross income and the denominator of
2 which is the couple's joint federal adjusted gross income.

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

5 **SECTION 2.** 71.10 (4) (cf) of the statutes is created to read:

6 71.10 (4) (cf) The volunteer emergency personnel tax credit under s. 71.07 (6f).

7 **SECTION 3. Initial applicability.**

8 (1) This act first applies to taxable years beginning on January 1 of the year
9 in which this subsection takes effect, except that if this subsection takes effect after
10 July 31 this act first applies to taxable years beginning on January 1 of the year
11 following the year in which this subsection takes effect.

12

(END)