



State of Wisconsin
2023 - 2024 LEGISLATURE

LRB-5303/1
KP:skw

2023 SENATE BILL 865

December 26, 2023 - Introduced by Senators TAYLOR, JAMES, AGARD, CARPENTER, LARSON, ROYS and SPREITZER, cosponsored by Representatives MACCO, ORTIZ-VELEZ, KITCHENS, CONLEY, GOYKE, O'CONNOR, C. ANDERSON, J. ANDERSON, BALDEH, BARE, CONSIDINE, EMERSON, HONG, JOERS, MADISON, MURSAU, NEUBAUER, OHNSTAD, SNYDER, SINICKI, JACOBSON and PALMERI. Referred to Committee on Universities and Revenue.

1 **AN ACT** *to create* 71.07 (5re) and 71.10 (4) (cdm) of the statutes; **relating to:** a
2 tax credit for recipients of deferred action under the Deferred Action for
3 Childhood Arrivals program.

Analysis by the Legislative Reference Bureau

This bill creates a \$250 nonrefundable income tax credit for persons who have been granted deferred action under the Deferred Action for Childhood Arrivals program of the U.S. Department of Homeland Security.

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:

4 **SECTION 1.** 71.07 (5re) of the statutes is created to read:
5 71.07 (**5re**) DACA RECIPIENT CREDIT. (a) *Definitions.* In this subsection:
6 1. "Claimant" means a person who files a claim under this subsection and who
7 has been granted deferred action under the deferred action for childhood arrivals
8 program if that deferred action is not expired.

