

2017 DRAFTING REQUEST

Bill

For: **Lisa Subeck (608) 266-7521** Drafter: **mshovers**
 By: **Zach** Secondary Drafters:
 Date: **11/1/2017** May Contact:

Same as LRB:

Submit via email: **YES**
 Requester's email: **Rep.Subeck@legis.wisconsin.gov**
 Carbon copy (CC) to: **tamara.dodge@legis.wisconsin.gov**

Pre Topic:

No specific pre topic given

Topic:

Refundable individual income tax credit for certified nursing assistants

Instructions:

Refundable tax credit for a CNA. Once CNA works in the field for one year, claimant may claim the entire amount of his or her training costs

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/P1	mshovers 11/2/2017	wjackson 11/1/2017	wjackson 11/1/2017		State
/P2		aernstr 11/2/2017			
/1			dwalker 11/2/2017	dwalker 11/2/2017	State

FE Sent For:

*at 2
intro*

<END>

WISCONSIN LEGISLATIVE REFERENCE BUREAU

Information Services 608-266-0341—Legal Services 608-266-3561



AB432

stand alone bill
tax credit

tax credit for cost of training after

1 year of working as a CNA

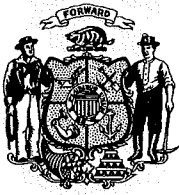
limit

\$1500

certified nursing
assistant

refundable or non-

stand alone
Am; & bills



State of Wisconsin
2017 - 2018 LEGISLATURE

LRB-4743/P1

MES:...

WLY

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

1 AN ACT ...; **relating to:** creating an individual income tax credit for certified
2 nursing assistant training costs.

Analysis by the Legislative Reference Bureau

This is a preliminary draft. An analysis will be provided in a subsequent version of this draft.

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. 20.835 (2) (cb) of the statutes is created to read:

4 20.835 (2) (cb) *Certified nursing assistant credit.* A sum sufficient to pay the
5 claims approved under s. 71.07 (8m).

6 SECTION 2. 71.07 (8m) of the statutes is created to read:

7 71.07 (8m) CERTIFIED NURSING ASSISTANT CREDIT. (a) *Definitions.* In this
8 subsection:

1 1. "Certified nursing assistant" means an individual who has successfully
2 completed instruction in an instructional program for nurse aides that is approved
3 under s. 146.40 (3) and has successfully completed a competency evaluation program
4 that is approved under s. 146.40 (3m). ✓

5 2. "Claimant" means an ^{e a} certified nursing assistant who files a claim under this
6 subsection.

7 3. "Training costs" means costs incurred by an individual for an instructional
8 program that results in the individual becoming a certified nursing assistant.

9 (b) *Filing claims.* Subject to the limitations provided in this subsection, a
10 claimant may claim as a credit against the tax imposed under s. 71.02 or 71.08 an
11 amount equal to the amount of training costs, and if the allowable amount of the
12 claim exceeds the income taxes otherwise due on the claimant's income, the amount
13 of the claim not used as an offset against those taxes shall be certified by the
14 department of revenue to the department of administration for payment to the
15 claimant by check, share draft, or other draft drawn from the appropriation account
16 under s. 20.835 (2) (cb).

17 (c) *Limitations.* 1. The maximum credit that a claimant may claim under this
18 subsection is \$1,500.

19 2. No credit may be claimed under this subsection by a part-year resident or
20 a nonresident of this state.

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

23 4. No credit may be allowed under this subsection for a taxable year covering
24 a period of less than 12 months, except for a taxable year closed by reason of the death
25 of the taxpayer. ^{e claimant}

1 5. No credit may be claimed under this subsection unless the certified nursing
 2 assistant ^{claimant} has worked as a certified nursing assistant for at least 12 consecutive
 3 months, on a full-time basis, before he or she files a claim under this subsection.

4 6. No individual may claim the credit under this subsection more than once.

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

7 **SECTION 3.** 71.08 (1) (intro.) of the statutes, as affected by 2017 Wisconsin Act
 8 58, is amended to read:

9 **71.08 (1) IMPOSITION.** (intro.) If the tax imposed on a natural person, married
 10 couple filing jointly, trust, or estate under s. 71.02, not considering the credits under
 11 ss. 71.07 (1), (2dx), (2dy), (3m), (3n), (3p), (3q), (3r), (3rm), (3rn), (3s), (3t), (3w),
 12 (3wm), (3y), (4k), (5b), (5d), (5e), (5f), (5h), (5i), (5j), (5n), (6), (6e), (8m), (8r), (9e), (9m),
 13 and (9r), 71.28 (1dx), (1dy), (2m), (3), (3n), (3t), (3w), (3wm), and (3y), 71.47 (1dx),
 14 (1dy), (2m), (3), (3n), (3t), (3w), and (3y), 71.57 to 71.61, and 71.613 and subch. VIII
 15 and payments to other states under s. 71.07 (7), is less than the tax under this
 16 section, there is imposed on that natural person, married couple filing jointly, trust
 17 or estate, instead of the tax under s. 71.02, an alternative minimum tax computed
 18 as follows:

History: 1987 a. 312, 411; 1989 a. 31; 1991 a. 39; 1995 a. 27, 209; 1997 a. 27, 237; 1999 a. 9; 2001 a. 109; 2003 a. 99, 135, 255, 326; 2005 a. 25, 177, 361, 479, 483; 2007 a. 20, 97; 2009 a. 2, 28, 269, 295; 2011 a. 260 ss. 24, 80; 2013 a. 62, 145; 2015 a. 55; 2017 a. 58, 59.

19 **SECTION 4.** 71.10 (4) (i) of the statutes, as affected by 2017 Wisconsin Acts 58
 20 and 59, is amended to read:

21 71.10 (4) (i) The total of claim of right credit under s. 71.07 (1), farmland
 22 preservation credit under ss. 71.57 to 71.61, farmland preservation credit, 2010 and
 23 beyond under s. 71.613, homestead credit under subch. VIII, farmland tax relief
 24 credit under s. 71.07 (3m), dairy manufacturing facility investment credit under s.

SECTION 4

1 71.07 (3p), jobs tax credit under s. 71.07 (3q), meat processing facility investment
2 credit under s. 71.07 (3r), woody biomass harvesting and processing credit under s.
3 71.07 (3rm), food processing plant and food warehouse investment credit under s.
4 71.07 (3rn), business development credit under s. 71.07 (3y), research credit under
5 s. 71.07 (4k) (e) 2. a., film production services credit under s. 71.07 (5f), film
6 production company investment credit under s. 71.07 (5h), veterans and surviving
7 spouses property tax credit under s. 71.07 (6e), certified nursing assistant credit
8 under s. 71.07 (8m), enterprise zone jobs credit under s. 71.07 (3w), electronics and
9 information technology manufacturing zone credit under s. 71.07 (3wm), beginning
10 farmer and farm asset owner tax credit under s. 71.07 (8r), earned income tax credit
11 under s. 71.07 (9e), estimated tax payments under s. 71.09, and taxes withheld under
12 subch. X.

History: 1987 a. 312; 1987 a. 411 ss. 94, 97, 176 to 179; 1987 a. 422 s. 4; 1989 a. 31, 56, 359; 1991 a. 39; 1993 a. 16, 184; 1995 a. 27, 209, 418, 453; 1997 a. 27, 63, 237, 248; 1999 a. 9, 167; 2001 a. 16, 109; 2003 a. 33, 99, 135, 176, 255, 321; 2005 a. 25, 49, 71, 74, 177, 178, 323, 361, 460, 479, 483; 2007 a. 1, 20, 96, 97; 2009 a. 2, 28, 89, 265, 269, 295, 332; 2011 a. 32, 76, 169, 212, 222, 232; 2011 a. 260 ss. 25, 80; 2013 a. 20, 62, 145; 2013 a. 165 s. 114; 2015 a. 55, 197, 218; 2017 a. 58, 59; s. 13.92 (2) (i).

13

Insert initial app

(END)

SENATE BILL 32

SECTION 4. 71.10 (4) (i) of the statutes is amended to read:

71.10 (4) (i) The total of claim of right credit under s. 71.07 (1), farmland preservation credit under ss. 71.57 to 71.61, farmland preservation credit, 2010 and beyond under s. 71.613, homestead credit under subch. VIII, farmland tax relief credit under s. 71.07 (3m), dairy manufacturing facility investment credit under s. 71.07 (3p), jobs tax credit under s. 71.07 (3q), meat processing facility investment credit under s. 71.07 (3r), woody biomass harvesting and processing credit under s. 71.07 (3rm), food processing plant and food warehouse investment credit under s. 71.07 (3rn), business development credit under s. 71.07 (3y), film production services credit under s. 71.07 (5f), film production company investment credit under s. 71.07 (5h), emergency responder credit under s. 71.07 (8m), veterans and surviving spouses property tax credit under s. 71.07 (6e), enterprise zone jobs credit under s. 71.07 (3w), beginning farmer and farm asset owner tax credit under s. 71.07 (8r), earned income tax credit under s. 71.07 (9e), estimated tax payments under s. 71.09, and taxes withheld under subch. X.

SECTION 5. Initial applicability.

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

(END)

Insert



State of Wisconsin
2017 - 2018 LEGISLATURE

LRB-4743/P1

MES:wlj

①
P2
RMR

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

today

1 **AN ACT to amend** 71.08 (1) (intro.) and 71.10 (4) (i); and **to create** 20.835 (2) (cb)
2 and 71.07 (8m) of the statutes; **relating to:** creating an individual income tax
3 credit for certified nursing assistant training costs.

Analysis by the Legislative Reference Bureau

This is a preliminary draft. An analysis will be provided in a subsequent version of this draft.

For further information see the **state** fiscal estimate, which will be printed as an appendix to this bill.

INS
ANL

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

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3 (3) and has successfully completed a competency evaluation program that is
4 approved under s. 146.40 (3m).

5 2. "Claimant" means a certified nursing assistant who files a claim under this
6 subsection.

7 3. "Training costs" means costs incurred by an individual for an instructional
8 program that results in the individual becoming a certified nursing assistant.

9 (b) *Filing claims.* Subject to the limitations provided in this subsection, a
10 claimant may claim as a credit against the tax imposed under s. 71.02 or 71.08 an
11 amount equal to the amount of training costs. If the allowable amount of the claim
12 exceeds the income taxes otherwise due on the claimant's income, the amount of the
13 claim not used as an offset against those taxes shall be certified by the department
14 of revenue to the department of administration for payment to the claimant by check,
15 share draft, or other draft drawn from the appropriation account under s. 20.835 (2)
16 (cb).

17 (c) *Limitations.* 1. The maximum credit that a claimant may claim under this
18 subsection is \$1,500.

19 2. No credit may be claimed under this subsection by a part-year resident or
20 a nonresident of this state.

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

23 4. No credit may be allowed under this subsection for a taxable year covering
24 a period of less than 12 months, except for a taxable year closed by reason of the death
25 of the claimant.

1 5. No credit may be claimed under this subsection unless the claimant has
2 worked as a certified nursing assistant for at least 12 consecutive months, on a
3 full-time basis, before he or she files a claim under this subsection.

4 6. No individual may claim the credit under this subsection more than once.

5 (d) *Administration*. Subsection (9e) (d), to the extent that it applies to the credit
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12 (3wm), (3y), (4k), (5b), (5d), (5e), (5f), (5h), (5i), (5j), (5n), (6), (6e), (8m), (8r), (9e), (9m),
13 and (9r), 71.28 (1dx), (1dy), (2m), (3), (3n), (3t), (3w), (3wm), and (3y), 71.47 (1dx),
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15 and payments to other states under s. 71.07 (7), is less than the tax under this
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2 71.07 (3rm), food processing plant and food warehouse investment credit under s.
3 71.07 (3rn), business development credit under s. 71.07 (3y), research credit under
4 s. 71.07 (4k) (e) 2. a., film production services credit under s. 71.07 (5f), film
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9 farmer and farm asset owner tax credit under s. 71.07 (8r), earned income tax credit
10 under s. 71.07 (9e), estimated tax payments under s. 71.09, and taxes withheld under
11 subch. X.

12 **SECTION 5. Initial applicability.**

13 (1) This act first applies to taxable years beginning on January 1 of the year
14 in which this subsection takes effect, except that if this subsection takes effect after
15 July 31, this act first applies to taxable years beginning on January 1 of the year
16 following the year in which this subsection takes effect.

17 (END)

**2017-2018 DRAFTING INSERT
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRB-4743/P1ms
MES:wlj

INS ANL

This bill creates a refundable individual income tax credit for costs incurred by an individual for an instructional program that results in the individual becoming a certified nursing assistant. Under the bill, the maximum credit that a claimant may claim is \$1,500, and an individual may claim the credit only once. The bill prohibits an individual from claiming the credit unless he or she has worked as a CNA for at least 12 consecutive months on a full-time basis. Because the credit is refundable, if the amount of the claim for which a claimant is eligible exceeds the claimant's tax liability, the difference will be paid to the claimant by check.

Walker, Dan

From: Madden, Zachary
Sent: Thursday, November 02, 2017 4:27 PM
To: LRB.Legal
Subject: Draft Review: LRB -4743/1

Please Jacket LRB -4743/1 for the ASSEMBLY.