December 21, 2017 - Introduced by Senators WANGGAARD, JOHNSON and OLSEN, cosponsored by Representatives QUINN, ANDERSON, BORN, BRANDTJEN, E. BROOKS, HORLACHER, JACQUE, KITCHENS, KULP, MURSAU, RIPP, TITTL, TUSLER and EDMING. Referred to Committee on Revenue, Financial Institutions and Rural Issues.

AN ACT to create 71.05 (1) (bn) of the statutes; relating to: charitable donations to the family of a law enforcement officer or fire fighter killed in the line of duty.

Analysis by the Legislative Reference Bureau
This bill provides an income tax exemption for amounts received by the immediate family of a law enforcement officer or fire fighter killed in the line of duty to pay for expenses related to the death of the officer or fire fighter, regardless of how the amounts are raised.
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:

SECTION 1. 71.05 (1) (bn) of the statutes is created to read:

71.05 (1) (bn) Donations to families of fallen officers and fire fighters. Amounts received by the immediate family, as defined under s. 19.42 (7), of a law enforcement officer or fire fighter killed in the line of duty to pay for expenses related to the death of the officer or fire fighter, regardless of how the amounts are raised.
SECTION 2. Initial applicability.

(1) This act first applies to taxable years beginning on January 1, 2017.