

# Appendix A

LEGISLATIVE REFERENCE BUREAU  
DRAFTING HISTORY RESEARCH APPENDIX

☞ The drafting file for 2019 LRB-2460 (For: Rep. Subeck)  
has been copied/transferred to the drafting file for  
**2019 LRB-2567** (For: Senator Smith)



☞ Are These “Companion Bills” ?? ... Yes

**RESEARCH APPENDIX -**  
**PLEASE KEEP WITH THE DRAFTING FILE**

☞ Request Made By: MES

☞ Date: 03/26/2019

2019 DRAFTING REQUEST

Bill

For: Lisa Subeck (608) 266-7521 Drafter: mshovers  
 By: Michael Secondary Drafters:  
 Date: 3/14/2019 May Contact:

Same as LRB: - 2567 ←

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

Pre Topic:

No specific pre topic given

Topic:

Refundable individual income tax credit for certified nursing assistants

Instructions:

Redraft 2017 AB 757

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	mshovers 3/14/2019	anienaja 3/15/2019			
/P1			mbarman 3/15/2019		State
/1			mbarman 3/25/2019	jmurphy 3/25/2019	State

FE Sent For: <END>

**MEMORANDUM**

January 3, 2018

**TO:** Marc Shovers  
Legislative Reference Bureau

**FROM:** Bob Schmidt  
Department of Revenue


**SUBJECT:** Technical Memorandum on Assembly Bill 757: Relating to Creating an Individual Income Tax Credit for Certified Nursing Assistant Training Costs

The Department has the following concerns related to the bill:

The training costs under s. 71.07 (8m) (a) 3., are defined as "costs incurred by an individual for an instructional program that results in the individual becoming a certified nursing assistant." The Department would prefer specific guidance regarding qualified costs. For example, does this include costs for transportation to and from the instructional program or is it limited to the program and course books and fees?

The claimant is allowed to claim as a credit the amount of training costs incurred. There is no indication that these training costs have to be paid by the claimant and there is no indication that the claim is made within a certain timeframe after the costs are incurred.

Under the bill language, the credit may be claimed under s. 71.02 or 71.08. Section 71.08 will be repealed effective in 2019.

 A subtraction is allowed in sec. 71.05 (6) (b) 32., for amounts contributed to a college savings account. If the instructional program is provided through an accredited postsecondary education institution, then distributions from a college savings account to pay for the instructional program would not be taxable. The bill would result in a double benefit for the same expense.

A subtraction is also allowed in sec. 71.05 (6) (b) 28., for tuition and fee expenses paid during the year. If the instructional program is provided through an accredited postsecondary education institution, the bill would result in a double benefit for the same expense.

If you have any questions regarding this technical memorandum, please contact Brad Caruth at (608) 261-8984 or [bradley.caruth@revenue.wi.gov](mailto:bradley.caruth@revenue.wi.gov).

cc: Representative Subeck



State of Wisconsin  
2017 - 2018 LEGISLATURE

LRB-4743/1  
MES:wlj&ahs

amm

2017 ASSEMBLY BILL 757

2460/Pl

64 Fri  
3-15

December 19, 2017 - Introduced by Representatives SUBECK, BROSTOFF, BERCEAU, BILLINGS, BOWEN, CONSIDINE, CROWLEY, DOYLE, FIELDS, GENRICH, HESSELBEIN, KOLSTE, MEYERS, OHNSTAD, POPE, SARGENT, SHANKLAND, SINICKI, SPREITZER, WACHS and ZAMARRIPA, cosponsored by Senators JOHNSON and RINGHAND. Referred to Committee on Ways and Means.

SA  
Xref  
Pwf

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.

instructional costs  
and required material  
and fees for  
and paid

in the year to which the claim relates

**Analysis by the Legislative Reference Bureau**

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.

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. 20.835 (2) (cb) of the statutes is created to read:  
5 20.835 (2) (cb) *Certified nursing assistant credit.* A sum sufficient to pay the  
6 claims approved under s. 71.07 (8m).

**ASSEMBLY BILL 757**

**SECTION 2**

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

2           71.07 (8m) CERTIFIED NURSING ASSISTANT CREDIT. (a) *Definitions.* In this  
3 subsection:

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

8           2. "Claimant" means a certified nursing assistant who files a claim under this  
9 subsection.

10           3. "Training costs" means costs incurred by an individual for an instructional  
11 program that results in the individual becoming a certified nursing assistant. *for instructional costs and required materials and fees for*  
*and paid in the year to which the claim relates*

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

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

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

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

**ASSEMBLY BILL 757**

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

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

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

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

10 ~~SECTION 3.~~ 71.08 (1) (intro.) of the statutes, as affected by 2017 Wisconsin Act

11 ~~58~~ is amended to read:

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

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

24 71.10 (4) (i) The total of claim of right credit under s. 71.07 (1), farmland  
25 preservation credit under ss. 71.57 to 71.61, farmland preservation credit, 2010 and

**ASSEMBLY BILL 757****SECTION 4**

1 beyond under s. 71.613, homestead credit under subch. VIII, farmland tax relief  
2 credit under s. 71.07 (3m), dairy manufacturing facility investment credit under s.  
3 71.07 (3p), jobs tax credit under s. 71.07 (3q), meat processing facility investment  
4 credit under s. 71.07 (3r), woody biomass harvesting and processing credit under s.  
5 71.07 (3rm), food processing plant and food warehouse investment credit under s.  
6 71.07 (3rn), business development credit under s. 71.07 (3y), research credit under  
7 s. 71.07 (4k) (e) 2. a., film production services credit under s. 71.07 (5f), film  
8 production company investment credit under s. 71.07 (5h), veterans and surviving  
9 spouses property tax credit under s. 71.07 (6e), certified nursing assistant credit  
10 under s. 71.07 (8m), enterprise zone jobs credit under s. 71.07 (3w), electronics and  
11 information technology manufacturing zone credit under s. 71.07 (3wm), beginning  
12 farmer and farm asset owner tax credit under s. 71.07 (8r), earned income tax credit  
13 under s. 71.07 (9e), estimated tax payments under s. 71.09, and taxes withheld under  
14 subch. X.

**SECTION 5. Initial applicability.**

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

20

(END)



State of Wisconsin  
2019 - 2020 LEGISLATURE

LRB-2460/P1  
MES:amn

No  
change

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

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

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*Analysis by the Legislative Reference Bureau*

This bill creates a refundable individual income tax credit for costs incurred and paid by an individual in the year to which the claim relates for instructional costs and required materials and fees 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.

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

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

4 SECTION 1. 20.835 (2) (cb) of the statutes is created to read:



1     under s. 71.07 (8m), enterprise zone jobs credit under s. 71.07 (3w), electronics and  
2     information technology manufacturing zone credit under s. 71.07 (3wm), beginning  
3     farmer and farm asset owner tax credit under s. 71.07 (8r), earned income tax credit  
4     under s. 71.07 (9e), estimated tax payments under s. 71.09, and taxes withheld under  
5     subch. X.

6             **SECTION 4. Initial applicability.**

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

11

(END)

**Barman, Mike**

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**From:** LRB.Legal  
**To:** Rep.Subeck  
**Subject:** Draft review: LRB -2460/1  
**Attachments:** 19-2460/1

**State of Wisconsin - Legislative Reference Bureau**  
**One East Main Street - Suite 200 - Madison**

**The attached draft was prepared at your request. Please review it carefully to ensure that it satisfies your intent.** If you have any questions concerning the draft or would like to have it redrafted, please contact Marc E. Shovers, Senior Legislative Attorney, at (608) 504-5876, at [marc.shovers@legis.wisconsin.gov](mailto:marc.shovers@legis.wisconsin.gov), or at One East Main Street, Suite 200.

**We will jacket this draft for introduction in the Assembly.**

If the last paragraph of the analysis states that a fiscal estimate will be prepared, the LRB will submit a request to DOA when the draft is introduced. You may obtain a fiscal estimate on the draft prior to introduction by contacting our program assistants at [LRB.Legal@legis.wisconsin.gov](mailto:LRB.Legal@legis.wisconsin.gov) or at (608) 266-3561. If you requested a fiscal estimate on an earlier version of this draft and would like to obtain a fiscal estimate on the current version before it is introduced, you will need to request a revised fiscal estimate from our program assistants.

**Please call our program assistants at (608) 266-3561 if you have any questions regarding this email.**



State of Wisconsin  
2019 - 2020 LEGISLATURE

LRB-2460/1  
MES:amn

2019 BILL

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

---

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---

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**BILL****SECTION 1**

1           20.835 (2) (cb) *Certified nursing assistant credit*. A sum sufficient to pay the  
2 claims approved under s. 71.07 (8m).

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

4           71.07 (8m) CERTIFIED NURSING ASSISTANT CREDIT. (a) *Definitions*. In this  
5 subsection:

6           1. "Certified nursing assistant" means an individual who has successfully  
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8 (3) and has successfully completed a competency evaluation program that is  
9 approved under s. 146.40 (3m).

10          2. "Claimant" means a certified nursing assistant who files a claim under this  
11 subsection.

12          3. "Training costs" means costs incurred and paid by an individual in the year  
13 to which the claim relates for instructional costs and required materials and fees for  
14 an instructional program that results in the individual becoming a certified nursing  
15 assistant.

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

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

**BILL**

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

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

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

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

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

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

14           **SECTION 3.** 71.10 (4) (i) of the statutes is amended to read:

15           71.10 (4) (i) The total of claim of right credit under s. 71.07 (1), farmland  
16 preservation credit under ss. 71.57 to 71.61, farmland preservation credit, 2010 and  
17 beyond under s. 71.613, homestead credit under subch. VIII, farmland tax relief  
18 credit under s. 71.07 (3m), dairy manufacturing facility investment credit under s.  
19 71.07 (3p), jobs tax credit under s. 71.07 (3q), meat processing facility investment  
20 credit under s. 71.07 (3r), woody biomass harvesting and processing credit under s.  
21 71.07 (3rm), food processing plant and food warehouse investment credit under s.  
22 71.07 (3rn), business development credit under s. 71.07 (3y), research credit under  
23 s. 71.07 (4k) (e) 2. a., film production services credit under s. 71.07 (5f), film  
24 production company investment credit under s. 71.07 (5h), veterans and surviving  
25 spouses property tax credit under s. 71.07 (6e), certified nursing assistant credit

**BILL****SECTION 3**

1 under s. 71.07 (8m), enterprise zone jobs credit under s. 71.07 (3w), electronics and  
2 information technology manufacturing zone credit under s. 71.07 (3wm), beginning  
3 farmer and farm asset owner tax credit under s. 71.07 (8r), earned income tax credit  
4 under s. 71.07 (9e), estimated tax payments under s. 71.09, and taxes withheld under  
5 subch. X.

6 **SECTION 4. Initial applicability.**

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

11

(END)