

### Fiscal Estimate - 2019 Session

Original     
  Updated     
  Corrected     
  Supplemental

LRB Number <b>19-2460/1</b>	Introduction Number <b>AB-0253</b>
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**Description**  
 creating an individual income tax credit for certified nursing assistant training costs

**Fiscal Effect**

**State:**

No State Fiscal Effect  
 Indeterminate  
 Increase Existing Appropriations     
  Increase Existing Revenues     
  Increase Costs - May be possible to absorb within agency's budget  
 Decrease Existing Appropriations     
  Decrease Existing Revenues     
   
  Yes       No  
 Create New Appropriations     
   
  Decrease Costs

**Local:**

No Local Government Costs  
 Indeterminate

1. <input type="checkbox"/> Increase Costs <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory 2. <input type="checkbox"/> Decrease Costs <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	3. <input type="checkbox"/> Increase Revenue <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory 4. <input type="checkbox"/> Decrease Revenue <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	<b>5. Types of Local Government Units Affected</b> <input type="checkbox"/> Towns <input type="checkbox"/> Village <input type="checkbox"/> Cities <input type="checkbox"/> Counties <input type="checkbox"/> Others <u>0</u> <input type="checkbox"/> School Districts <input type="checkbox"/> WTCS Districts
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<b>Fund Sources Affected</b>	<b>Affected Ch. 20 Appropriations</b>
<input checked="" type="checkbox"/> GPR <input type="checkbox"/> FED <input type="checkbox"/> PRO <input type="checkbox"/> PRS <input type="checkbox"/> SEG <input type="checkbox"/> SEGS 20.835 (2) (cb)	

<b>Agency/Prepared By</b> DOR/ Bradley Caruth (608) 261-8984	<b>Authorized Signature</b> Michael Oakleaf (608) 261-5173	<b>Date</b> 6/5/2019
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**Fiscal Estimate Narratives**  
**DOR 6/5/2019**

LRB Number	<b>19-2460/1</b>	Introduction Number	<b>AB-0253</b>	Estimate Type	<b>Original</b>
<b>Description</b> creating an individual income tax credit for certified nursing assistant training costs					

**Assumptions Used in Arriving at Fiscal Estimate**

This bill creates a refundable individual income tax credit for costs incurred and paid by an individual for an instructional program that results in the individual becoming a certified nursing assistant (CNA). 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.

According to the Wisconsin Department of Health Services 7,066 individuals successfully completed the Wisconsin-approved standardized competency test and were add to the Wisconsin Nurse Aide Registry in 2017. The Wisconsin Nurse Aide Registry lists the individuals who meet federal and/or state requirements to work in Wisconsin.

Tuition for the Wisconsin Technical College System nursing assistant program costs about \$403 (three credits at \$134.2 per credit in fiscal year 2019). The Madison Area Technical College also estimates approximately \$69 in material/supplemental costs, for a combined cost of about \$472.

If 7,066 individuals claim an average credit of \$472, the cost of the credit will be approximately \$3.3 million annually. Assuming the bill takes effect before July 31, 2019, the credit will first apply to tax year 2019 and the annual fiscal effect will begin in fiscal year 2020.

To the extent that some individuals have eligible training costs, but do not satisfy the requirement that they worked as a CNA for at least 12 consecutive months on a full-time basis prior to filing a claim, the fiscal effect would be smaller.

**Long-Range Fiscal Implications**

## Fiscal Estimate Worksheet - 2019 Session

Detailed Estimate of Annual Fiscal Effect

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LRB Number <b>19-2460/1</b>		Introduction Number <b>AB-0253</b>	
<b>Description</b> creating an individual income tax credit for certified nursing assistant training costs			
<b>I. One-time Costs or Revenue Impacts for State and/or Local Government (do not include in annualized fiscal effect):</b>			
<b>II. Annualized Costs:</b>		<b>Annualized Fiscal Impact on funds from:</b>	
		Increased Costs	Decreased Costs
<b>A. State Costs by Category</b>			
	State Operations - Salaries and Fringes	\$	\$
	(FTE Position Changes)		
	State Operations - Other Costs		
	Local Assistance		
	Aids to Individuals or Organizations		
	<b>TOTAL State Costs by Category</b>	<b>\$</b>	<b>\$</b>
<b>B. State Costs by Source of Funds</b>			
	GPR		
	FED		
	PRO/PRS		
	SEG/SEG-S		
<b>III. State Revenues - Complete this only when proposal will increase or decrease state revenues (e.g., tax increase, decrease in license fee, etc.)</b>			
		Increased Rev	Decreased Rev
	GPR Taxes	\$	\$
	GPR Earned		
	FED		
	PRO/PRS		
	SEG/SEG-S		
	<b>TOTAL State Revenues</b>	<b>\$</b>	<b>\$</b>
<b>NET ANNUALIZED FISCAL IMPACT</b>			
		<u>State</u>	<u>Local</u>
NET CHANGE IN COSTS		\$See Text	\$
NET CHANGE IN REVENUE		\$	\$
<b>Agency/Prepared By</b>		<b>Authorized Signature</b>	<b>Date</b>
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