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

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.

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

SECTION 1. 20.835 (2) (cb) of the statutes is created to read:
20.835 (2) (cb) **Certified nursing assistant credit.** A sum sufficient to pay the claims approved under s. 71.07 (8m).

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

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

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

2. “Claimant” means a certified nursing assistant who files a claim under this subsection.

3. “Training costs” means 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.

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

(c) **Limitations.** 1. The maximum credit that a claimant may claim under this subsection is $1,500.
2. No credit may be claimed under this subsection by a part-year resident or a nonresident of this state.

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

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

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

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

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

SECTION 3. 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), jobs tax credit under s. 71.07 (3q), business development credit under s. 71.07 (3y), research credit under s. 71.07 (4k) (e) 2. a., veterans and surviving spouses property tax credit under s. 71.07 (6e), certified nursing assistant credit under s. 71.07 (8m), enterprise zone jobs credit under s. 71.07 (3w), electronics and information technology manufacturing zone credit under s. 71.07 (3wm), earned income tax credit under s. 71.07 (9e), estimated tax payments under s. 71.09, and taxes withheld under subch. X.

SECTION 4. 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)