



State of Wisconsin
2019 - 2020 LEGISLATURE

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**ASSEMBLY SUBSTITUTE AMENDMENT 1,
TO ASSEMBLY BILL 469**

October 10, 2019 - Offered by Representatives SPREITZER, ANDERSON, BILLINGS, BOWEN, CABRERA, CROWLEY, DOYLE, EMERSON, GOYKE, GRUSZYNSKI, HEBL, HESSELBEIN, HINTZ, KOLSTE, MCGUIRE, B. MEYERS, NEUBAUER, OHNSTAD, POPE, SARGENT, SHANKLAND, SINICKI, STUBBS, C. TAYLOR, VINING, VRUWINK, ZAMARRIPA, SUBECK, L. MYERS, CONSIDINE and HAYWOOD.

1 **AN ACT to amend** 71.10 (4) (i); and **to create** 20.835 (2) (er), 20.835 (2) (es), 20.835
2 (2) (et), 71.07 (8m), 71.07 (8n) and 71.07 (8o) of the statutes; **relating to:** three
3 refundable tax credits for volunteer emergency responders and making an
4 appropriation.

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

5 **SECTION 1.** 20.835 (2) (er) of the statutes is created to read:
6 20.835 (2) (er) *Emergency responder service credit.* A sum sufficient to make
7 the payments under s. 71.07 (8m).

8 **SECTION 2.** 20.835 (2) (es) of the statutes is created to read:
9 20.835 (2) (es) *Emergency responder education and training credit.* A sum
10 sufficient to make the payments under s. 71.07 (8n).

11 **SECTION 3.** 20.835 (2) (et) of the statutes is created to read:

1 20.835 (2) (et) *Emergency responder mileage and equipment credit*. A sum
2 sufficient to make the payments under s. 71.07 (8o).

3 **SECTION 4.** 71.07 (8m) of the statutes is created to read:

4 71.07 (8m) EMERGENCY RESPONDER SERVICE CREDIT. (a) *Definitions*. In this
5 subsection:

6 1. “Claimant” means an emergency responder who files a claim under this
7 subsection.

8 2. “Emergency responder” means an individual who serves in this state as a
9 volunteer emergency medical responder, as defined under s. 256.01 (4p); a volunteer
10 emergency medical responder certified under s. 256.15 (8) (a); a volunteer fire
11 fighter; a volunteer emergency medical services practitioner, as defined in s. 256.01
12 (5); or a volunteer ambulance driver.

13 3. “Qualifying service” means service provided by the claimant as an
14 emergency responder at a station of the department for which he or she serves or at
15 the scene of a call or incident to which the department has responded.

16 (b) *Filing claims*. Subject to the limitations provided in this subsection, for
17 taxable years beginning after December 31, 2018, a claimant may claim as a credit
18 against the tax imposed under s. 71.02 an amount equal to either \$300, if the
19 claimant has served as an emergency responder for at least one year, but not more
20 than 5 years, or \$600, if the claimant has served as an emergency responder for more
21 than 5 years.

22 (c) *Limitations*. 1. No claimant may claim the credit under this subsection
23 unless the claimant is in good standing with the department for which he or she
24 serves and either has completed 40 hours of qualifying service for the department in
25 the year to which the claim relates or has participated in at least 50 percent of the

1 calls or incidents to which his or her station within the department has responded
2 in the year to which the claim relates, not including calls or incidents outside of the
3 department's jurisdiction. A claimant who holds more than one emergency
4 responder position in the same department may include the time spent providing
5 qualifying service in each position when determining whether the 40-hour threshold
6 is met. A claimant shall provide certification from the department for which he or
7 she serves to the department of revenue, on a form prescribed by the department of
8 revenue, that the claimant has complied with the requirements of this subdivision
9 and shall submit the certification with the claimant's return.

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

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

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

17 5. For any taxable year the claimant is eligible to claim the credits under this
18 subsection and sub. (8n) or (8o), or both, the claimant may claim one credit under
19 each subsection for that taxable year and may claim only one credit under each
20 subsection regardless of the number of positions the claimant holds that makes the
21 claimant eligible to claim the credits.

22 (d) *Administration.* 1. Subsection (9e) (d), to the extent that it applies to the
23 credit under that subsection, applies to the credit under this subsection.

24 2. If the allowable amount of the claim under par. (b) exceeds the tax otherwise
25 due under s. 71.02, the amount of the claim not used to offset the tax due shall be

1 certified by the department of revenue to the department of administration for
2 payment by check, share draft, or other draft drawn from the appropriation account
3 under s. 20.835 (2) (er).

4 **SECTION 5.** 71.07 (8n) of the statutes is created to read:

5 71.07 **(8n)** EMERGENCY RESPONDER EDUCATION AND TRAINING CREDIT. (a)

6 *Definitions.* In this subsection:

7 1. "Claimant" means an emergency responder who is eligible to claim the credit
8 under sub. (8m), regardless of whether a claim is filed under that subsection, and
9 who files a claim under this subsection.

10 2. "Course-work time" means the number of hours spent in a class or in
11 training exercises, either in person or online, by an emergency responder if the
12 course maintains or improves skills required by the individual to continue serving
13 as an emergency responder or is necessary for the individual to obtain or maintain
14 certification to continue serving as an emergency responder.

15 3. "Emergency responder" has the meaning given in sub. (8m) (a) 2.

16 (b) *Filing claims.* Subject to the limitations provided in this subsection, for
17 taxable years beginning after December 31, 2018, a claimant may claim as a credit
18 against the tax imposed under s. 71.02 an amount equal to \$20 for each hour of
19 course-work time, up to 25 hours, that the claimant spends participating in such
20 activities in the taxable year to which the claim relates.

21 (c) *Limitations.* 1. The maximum credit that a claimant may claim each year
22 under this subsection is \$500. A claimant shall provide certification from the
23 department for which he or she serves to the department of revenue, on a form
24 prescribed by the department of revenue, of the hours of course-work time as

1 described under par. (b) and that the claimant has complied with the requirements
2 of sub. (8m) (c) 1., and shall submit the certification with the claimant's return.

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

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

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

10 5. For any taxable year the claimant is eligible to claim the credits under this
11 subsection and sub. (8m) or (8o), or both, the claimant may claim one credit under
12 each subsection for that taxable year and may claim only one credit under each
13 subsection regardless of the number of positions the claimant holds that makes the
14 claimant eligible to claim the credits.

15 (d) *Administration.* 1. Subsection (9e) (d), to the extent that it applies to the
16 credit under that subsection, applies to the credit under this subsection.

17 2. If the allowable amount of the claim under par. (b) exceeds the tax otherwise
18 due under s. 71.02, the amount of the claim not used to offset the tax due shall be
19 certified by the department of revenue to the department of administration for
20 payment by check, share draft, or other draft drawn from the appropriation account
21 under s. 20.835 (2) (es).

22 **SECTION 6.** 71.07 (8o) of the statutes is created to read:

23 71.07 (8o) EMERGENCY RESPONDER MILEAGE AND EQUIPMENT CREDIT. (a)

24 *Definitions.* In this subsection:

1 1. “Claimant” means an emergency responder who files a claim under this
2 subsection.

3 2. “Emergency responder” has the meaning given in sub. (8m) (a) 2.

4 3. “Expenses” means unreimbursed expenses, not to exceed \$200, incurred by
5 the claimant for gear and equipment, in the year to which the claim relates, that are
6 primarily for his or her use while serving as an emergency responder.

7 4. “Mileage” means the number of unreimbursed miles traveled by a claimant
8 in his or her personal vehicle to attend training related to service as an emergency
9 responder, multiplied by the mileage rate.

10 5. “Mileage rate” means the standard mileage reimbursement rate for
11 business, set by the Internal Revenue Service, that applies under federal law for the
12 taxable year to which the claim relates.

13 (b) *Filing claims.* Subject to the limitations provided in this subsection, for
14 taxable years beginning after December 31, 2018, a claimant may claim as a credit
15 against the tax imposed under s. 71.02 an amount equal to the sum of the claimant’s
16 mileage for the taxable year for which the claim is made and expenses incurred in
17 that year.

18 (c) *Limitations.* 1. The maximum credit that a claimant may claim each year
19 under this subsection is \$400.

20 2. No claimant may claim the credit under this subsection unless the claimant
21 is in good standing with the department for which he or she serves.

22 3. No claimant may claim the credit under this subsection unless the individual
23 in charge of the department for which the claimant serves approves the expenses and
24 mileage for which the claim is made.

1 4. No claimant may claim the credit under this subsection unless the claimant
2 provides, on a form prescribed by the department of revenue, certification from the
3 department for which he or she serves of the claimant's compliance with subd. 2 and
4 of the approval under subd. 3. The claimant shall submit the certification with the
5 claimant's return.

6 5. No credit may be claimed under this subsection by a part-year resident or
7 a nonresident of this state.

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

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

13 8. For any taxable year the claimant is eligible to claim the credits under this
14 subsection and sub. (8m) or (8n), or both, the claimant may claim one credit under
15 each subsection for that taxable year and may claim only one credit under each
16 subsection regardless of the number of positions the claimant holds that makes the
17 claimant eligible to claim the credits.

18 9. No credit may be allowed under this subsection for unreimbursed mileage
19 expenses used to compute and claim the credit under sub. (5).

20 (d) *Administration.* 1. Subsection (9e) (d), to the extent that it applies to the
21 credit under that subsection, applies to the credit under this subsection.

22 2. If the allowable amount of the claim under par. (b) exceeds the tax otherwise
23 due under s. 71.02, the amount of the claim not used to offset the tax due shall be
24 certified by the department of revenue to the department of administration for

1 payment by check, share draft, or other draft drawn from the appropriation account
2 under s. 20.835 (2) (et).

3 **SECTION 7.** 71.10 (4) (i) of the statutes is amended to read:

4 71.10 (4) (i) The total of claim of right credit under s. 71.07 (1), farmland
5 preservation credit under ss. 71.57 to 71.61, farmland preservation credit, 2010 and
6 beyond under s. 71.613, homestead credit under subch. VIII, farmland tax relief
7 credit under s. 71.07 (3m), dairy manufacturing facility investment credit under s.
8 71.07 (3p), jobs tax credit under s. 71.07 (3q), meat processing facility investment
9 credit under s. 71.07 (3r), woody biomass harvesting and processing credit under s.
10 71.07 (3rm), food processing plant and food warehouse investment credit under s.
11 71.07 (3rn), business development credit under s. 71.07 (3y), research credit under
12 s. 71.07 (4k) (e) 2. a., film production services credit under s. 71.07 (5f), film
13 production company investment credit under s. 71.07 (5h), veterans and surviving
14 spouses property tax credit under s. 71.07 (6e), enterprise zone jobs credit under s.
15 71.07 (3w), electronics and information technology manufacturing zone credit under
16 s. 71.07 (3wm), emergency responder service credit under s. 71.07 (8m), emergency
17 responder education and training credit under s. 71.07 (8n), emergency responder
18 mileage and equipment credit under s. 71.07 (8o), beginning farmer and farm asset
19 owner tax credit under s. 71.07 (8r), earned income tax credit under s. 71.07 (9e),
20 estimated tax payments under s. 71.09, and taxes withheld under subch. X.

21 (END)