



State of Wisconsin  
2017 - 2018 LEGISLATURE

LRB-0683/P1  
MES:amn

**PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION**

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 a refundable individual  
3             income tax credit for emergency responders.

---

***Analysis by the Legislative Reference Bureau***

This bill creates a refundable individual income tax credit for volunteer emergency responders for the time such individuals spend serving as emergency responders, or studying to maintain the necessary certifications to continue to so serve. The bill defines “emergency responder” as a volunteer first responder, fire fighter, or emergency medical technician. Under the bill, a claimant may claim a credit of \$20 for each hour the claimant spends in the year to which the claim relates serving or training, or studying to maintain certification to continue, as an emergency responder. The maximum credit that a claimant may claim each year is \$1,000. The credit may not be claimed by nonresidents or part-year residents of this state. Because the credit is refundable, if the amount of the credit for which the claimant is eligible exceeds his or her tax liability, the difference will be refunded to the claimant by check.

For further information see the ***state and local*** 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:***

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

2           20.835 (2) (cb) *Emergency responder credit.* A sum sufficient to pay the claims  
3 approved under s. 71.07 (8m).

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

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

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

8           2. "Course-work time" means the number of hours spent in a class, either in  
9 person or online, by an emergency responder if the course is necessary for the  
10 individual to maintain any required certifications to continue serving as an  
11 emergency responder.

12           3. "Emergency responder" means an individual who serves in this state as a  
13 volunteer first responder, as defined under s. 256.01 (9); a volunteer fire fighter; or  
14 a volunteer emergency medical technician, as defined in s. 256.01 (5).

15           4. "Service time" means the number of hours an emergency responder spends  
16 on active duty as an emergency responder, or the number of hours such an individual  
17 spends in live training exercises, or both.

18           (b) *Filing claims.* Subject to the limitations provided in this subsection, a  
19 claimant may claim as a credit against the tax imposed under s. 71.02 or 71.08 an  
20 amount equal to \$20 multiplied by the sum of the hours of service time or  
21 course-work time, or both, that the claimant spends participating in such activities  
22 in the year to which the claim relates, and if the allowable amount of the claim  
23 exceeds the income taxes otherwise due on the claimant's income, the amount of the  
24 claim not used as an offset against those taxes shall be certified by the department  
25 of revenue to the department of administration for payment to the claimant by check,

1 share draft, or other draft drawn from the appropriation account under s. 20.835 (2)  
2 (cb).

3 (c) *Limitations.* 1. The maximum credit that a claimant may claim each year  
4 under this subsection is \$1,000.

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

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

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

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.** 71.08 (1) (intro.) of the statutes is amended to read:

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

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

