



State of Wisconsin
2019 - 2020 LEGISLATURE

LRB-2321/1
EKL:kjf&amn

2019 SENATE BILL 135

March 20, 2019 - Introduced by Senators TESTIN, BERNIER, BEWLEY, ERPENBACH, FEYEN, JACQUE, NASS, RINGHAND, L. TAYLOR, TIFFANY and SCHACHTNER, cosponsored by Representatives MURSAU, BALLWEG, BORN, BRANDTJEN, EDMING, HESSELBEIN, HORLACHER, KITCHENS, KULP, KURTZ, MEYERS, MILROY, MURPHY, NOVAK, PETERSEN, QUINN, RAMTHUN, RODRIGUEZ, SKOWRONSKI, SPIROS, SUMMERFIELD, TAUCHEN, TITTL, THIESFELDT, TRANEL, TUSLER, VANDERMEER and SHANKLAND. Referred to Committee on Agriculture, Revenue and Financial Institutions.

- 1 **AN ACT to create** 71.07 (8m), 71.07 (8n) and 71.10 (4) (ct) and (cu) of the statutes;
2 **relating to:** creating two tax credits for volunteer emergency responders.

Analysis by the Legislative Reference Bureau

This bill creates two nonrefundable individual income tax credits for volunteer fire fighters, emergency medical responders, and emergency medical services practitioners.

The first credit equals \$20 for each hour an individual who volunteers for one of these positions spends on active duty, in training exercises, or in class completing coursework to improve skills or to obtain or maintain certification. The second credit equals the volunteer's unreimbursed expenses for purchasing gear and equipment plus an amount to reimburse him or her for using a personal vehicle to attend training. The maximum amount an individual may claim per year is \$1,000 for the first credit and \$400 for the second credit, except that these amounts are doubled for an individual who serves as a volunteer fire fighter and a volunteer emergency medical responder or services practitioner. Because the credits are nonrefundable, no amount will be paid to the claimant if the credit he or she is due exceeds his or her tax liability. The credits are only available to full-year Wisconsin residents.

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:

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

2 71.07 **(8m)** EMERGENCY RESPONDER CREDIT. (a) *Definitions.* In this subsection:

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

5 2. “Course-work time” means the number of hours spent in a class, either in
6 person or online, by an emergency responder if the course maintains or improves
7 skills required by the individual to continue serving as an emergency responder or
8 is necessary for the individual to obtain or maintain certification to continue serving
9 as an emergency responder.

10 3. “Emergency responder” means an individual who serves in this state as a
11 volunteer emergency medical responder, as defined under s. 256.01 (4p); a volunteer
12 fire fighter; or a volunteer emergency medical services practitioner, as defined in s.
13 256.01 (5).

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

17 (b) *Filing claims.* Subject to the limitations provided in this subsection, a
18 claimant may claim as a credit against the tax imposed under s. 71.02 an amount
19 equal to \$20 multiplied by the sum of the hours of service time or course-work time,
20 or both, that the claimant spends participating in such activities in the year to which
21 the claim relates.

22 (c) *Limitations.* 1. The maximum credit that a claimant may claim each year
23 under this subsection is \$1,000, except that a claimant who serves in the year to
24 which the claim relates as a volunteer fire fighter and a volunteer emergency medical

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1 responder or services practitioner may claim a maximum credit of \$1,000 for each of
2 the 2 positions.

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

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

13 71.07 (8n) EMERGENCY RESPONDER REIMBURSEMENT CREDIT. (a) *Definitions.* In
14 this subsection:

15 1. "Claimant" means an emergency responder who files a claim under this
16 subsection.

17 2. "Emergency responder" means an individual who serves in this state as a
18 volunteer emergency medical responder, as defined under s. 256.01 (4p); a volunteer
19 fire fighter; or a volunteer emergency medical services practitioner, as defined in s.
20 256.01 (5).

21 3. "Expenses" means unreimbursed expenses incurred by an emergency
22 responder for gear and equipment that the individual purchases, in the year to which
23 the claim relates, primarily for his or her use while he or she is serving as an
24 emergency responder.

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1 4. “Mileage” means the number of miles traveled by an emergency responder,
2 in his or her personal vehicle in the year to which the claim relates, to attend training
3 related to his or service as an emergency responder, multiplied by the mileage rate.

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

7 (b) *Filing claims.* Subject to the limitations provided in this subsection, a
8 claimant may claim as a credit against the tax imposed under s. 71.02 an amount
9 equal to sum of the claimant’s expenses and mileage.

10 (c) *Limitations.* 1. The maximum credit that a claimant may claim each year
11 under this subsection is \$400, except that a claimant who serves in the year to which
12 the claim relates as a volunteer fire fighter and a volunteer emergency medical
13 responder or services practitioner may claim a maximum credit of \$400 for each of
14 the 2 positions.

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

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

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

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

24 **SECTION 3.** 71.10 (4) (ct) and (cu) of the statutes are created to read:

25 71.10 (4) (ct) Emergency responder credit under s. 71.07 (8m).

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1 (cu) Emergency responder reimbursement credit under s. 71.07 (8n).

2 **SECTION 4. Initial applicability.**

3 (1) This act first applies to taxable years beginning on January 1 of the year
4 in which this subsection takes effect, except that if this subsection takes effect after
5 July 31, this act first applies to taxable years beginning on January 1 of the year
6 following the year in which this subsection takes effect.

7 (END)