



State of Wisconsin
2019 - 2020 LEGISLATURE

LRB-2191/1
JK:cdc&wlj

2019 BILL

1 **AN ACT** *to amend* 71.10 (4) (i); and *to create* 20.835 (2) (er) and 71.07 (8m) of
2 the statutes; **relating to:** a volunteer fire fighters and emergency responders
3 tax credit and making an appropriation.

Analysis by the Legislative Reference Bureau

This bill creates a refundable tax credit for volunteer fire fighters, emergency medical responders, and emergency medical services practitioners. The credit is equal to \$300 for volunteers who have served for at least five years, but not more than nine years, and \$600 for volunteers who have served for at least ten years. An individual is eligible to claim the credit if the individual is in good standing with the department for which he or she serves and has either completed 360 hours of training and participation, or participated in at least 50 percent of the calls or incidents that his or her department has responded to during the taxable year.

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:

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

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1 **SECTION 2.** 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. “Emergency responder” means an individual who serves in this state as a
6 volunteer emergency medical responder, as defined under s. 256.01 (4p); a volunteer
7 fire fighter; or a volunteer emergency medical services practitioner, as defined in s.
8 256.01 (5).

9 (b) *Filing claims.* Subject to the limitations provided in this subsection, for
10 taxable years beginning after December 31, 2018, a claimant may claim as a credit
11 against the tax imposed under s. 71.02 an amount equal to either \$300, if the
12 claimant has served as an emergency responder for at least 5 years, but not more
13 than 9 years, including the taxable year for which the claim is made, or \$600, if the
14 claimant has served as an emergency responder for at least 10 years, including the
15 taxable year for which the claim is made.

16 (c) *Limitations.* 1. a. No claimant may claim the credit under this subsection
17 unless the claimant is in good standing with the department for which he or she
18 serves and has either completed 360 hours of training and participation in his or her
19 volunteer position during the taxable year or has participated in at least 50 percent
20 of the calls or incidents that his or her department has responded to during the
21 taxable year.

22 b. No claimant who is 65 years of age or older on January 1 of the taxable year
23 for which the claim relates may claim the credit under this subsection.

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

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

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

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

8 2. If the allowable amount of the claim under par. (b) exceeds the tax otherwise
9 due under s. 71.02, the amount of the claim not used to offset the tax due shall be
10 certified by the department of revenue to the department of administration for
11 payment by check, share draft, or other draft drawn from the appropriation account
12 under s. 20.835 (2) (er).

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

14 71.10 (4) (i) The total of claim of right credit under s. 71.07 (1), farmland
15 preservation credit under ss. 71.57 to 71.61, farmland preservation credit, 2010 and
16 beyond under s. 71.613, homestead credit under subch. VIII, farmland tax relief
17 credit under s. 71.07 (3m), dairy manufacturing facility investment credit under s.
18 71.07 (3p), jobs tax credit under s. 71.07 (3q), meat processing facility investment
19 credit under s. 71.07 (3r), woody biomass harvesting and processing credit under s.
20 71.07 (3rm), food processing plant and food warehouse investment credit under s.
21 71.07 (3rn), business development credit under s. 71.07 (3y), research credit under
22 s. 71.07 (4k) (e) 2. a., film production services credit under s. 71.07 (5f), film
23 production company investment credit under s. 71.07 (5h), veterans and surviving
24 spouses property tax credit under s. 71.07 (6e), enterprise zone jobs credit under s.
25 71.07 (3w), electronics and information technology manufacturing zone credit under

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1 s. 71.07 (3wm), emergency responder credit under s. 71.07 (8m), beginning farmer
2 and farm asset owner tax credit under s. 71.07 (8r), earned income tax credit under
3 s. 71.07 (9e), estimated tax payments under s. 71.09, and taxes withheld under
4 subch. X.

5 (END)