
Wisconsin Legislative Council

ACT MEMO



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2023 Wisconsin Act 142 [2023 Senate Bill 398]

Tax Credit for Transportation Services for Blind Workers

2023 Wisconsin Act 142 creates a nonrefundable income tax credit for certain transportation services paid for by a person considered blind for federal income tax purposes. The credit may be applied to transportation services provided between a person's place of residence and their place of employment by mass transit, paratransit, taxicab, or a transportation network company. However, to the extent funds from an ABLE account were used to pay for the services, the credit may not be applied if the person who deposited the funds into the ABLE account claimed an income tax subtraction for such funds, as specified in the act.¹ The credit equals 50 percent of the applicable costs paid during a taxable year, up to a maximum of \$1,500 per taxable year. The credit may be claimed for taxable years beginning after December 31, 2023.

Effective date: March 23, 2024

For a full history of the bill, visit the Legislature's [bill history page](#).

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¹ Federal law allows individuals to establish ABLE accounts, which are tax-exempt savings accounts for certain qualified expenses for a beneficiary with a disability, and current law authorizes a state individual income tax subtraction for certain amounts deposited into an ABLE account.