



2019 SENATE BILL 223

May 23, 2019 - Introduced by Senators SMITH, JOHNSON, BEWLEY, CARPENTER, LARSON, SCHACHTNER and WIRCH, cosponsored by Representatives BROSTOFF, SUBECK, NOVAK, ANDERSON, BILLINGS, BOWEN, EMERSON, GRUSZYNSKI, GOYKE, HESSELBEIN, KOLSTE, MILROY, L. MYERS, NEUBAUER, OHNSTAD, POPE, SARGENT, SHANKLAND, SINICKI, SPREITZER and VRUWINK. Referred to Committee on Agriculture, Revenue and Financial Institutions.

1 **AN ACT** *to amend* 71.10 (4) (i); and *to create* 20.835 (2) (cb) and 71.07 (8m) of
2 the statutes; **relating to:** creating an individual income tax credit for certified
3 nursing assistant training costs.

Analysis by the Legislative Reference Bureau

This bill creates a refundable individual income tax credit for costs incurred and paid by an individual in the year to which the claim relates for instructional costs and required materials and fees for an instructional program that results in the individual becoming a certified nursing assistant. Under the bill, the maximum credit that a claimant may claim is \$1,500, and an individual may claim the credit only once. The bill prohibits an individual from claiming the credit unless he or she has worked as a CNA for at least 12 consecutive months on a full-time basis. Because the credit is refundable, if the amount of the claim for which a claimant is eligible exceeds the claimant's tax liability, the difference will be paid to the claimant by check.

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) (cb) of the statutes is created to read:

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1 20.835 (2) (cb) *Certified nursing assistant credit*. A sum sufficient to pay the
2 claims approved under s. 71.07 (8m).

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

4 71.07 (8m) CERTIFIED NURSING ASSISTANT CREDIT. (a) *Definitions*. In this
5 subsection:

6 1. “Certified nursing assistant” means an individual who has successfully
7 completed an instructional program for nurse aides that is approved under s. 146.40
8 (3) and has successfully completed a competency evaluation program that is
9 approved under s. 146.40 (3m).

10 2. “Claimant” means a certified nursing assistant who files a claim under this
11 subsection.

12 3. “Training costs” means costs incurred and paid by an individual in the year
13 to which the claim relates for instructional costs and required materials and fees for
14 an instructional program that results in the individual becoming a certified nursing
15 assistant.

16 (b) *Filing claims*. Subject to the limitations provided in this subsection, a
17 claimant may claim as a credit against the tax imposed under s. 71.02 an amount
18 equal to the amount of training costs. If the allowable amount of the claim exceeds
19 the income taxes otherwise due on the claimant’s income, the amount of the claim
20 not used as an offset against those taxes shall be certified by the department of
21 revenue to the department of administration for payment to the claimant by check,
22 share draft, or other draft drawn from the appropriation account under s. 20.835 (2)
23 (cb).

24 (c) *Limitations*. 1. The maximum credit that a claimant may claim under this
25 subsection is \$1,500.

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

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

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

8 5. No credit may be claimed under this subsection unless the claimant has
9 worked as a certified nursing assistant for at least 12 consecutive months, on a
10 full-time basis, before he or she files a claim under this subsection.

11 6. No individual may claim the credit under this subsection more than once.

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

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

SENATE BILL 223**SECTION 3**

1 under s. 71.07 (8m), enterprise zone jobs credit under s. 71.07 (3w), electronics and
2 information technology manufacturing zone credit under s. 71.07 (3wm), beginning
3 farmer and farm asset owner tax credit under s. 71.07 (8r), earned income tax credit
4 under s. 71.07 (9e), estimated tax payments under s. 71.09, and taxes withheld under
5 subch. X.

6 **SECTION 4. Initial applicability.**

7 (1) This act first applies to taxable years beginning on January 1 of the year
8 in which this subsection takes effect, except that if this subsection takes effect after
9 July 31, this act first applies to taxable years beginning on January 1 of the year
10 following the year in which this subsection takes effect.

11 (END)