

STATE SENATOR

JESSE



JAMES

23<sup>RD</sup> DISTRICT

May 27<sup>th</sup>, 2025

Senator Wanggaard, Chair  
Members of the Senate Committee on Judiciary and Public Safety

**Testimony on 2025 Senate Bill 237**

***Relating to: a sales and use tax exemption for equipment associated with the use of a search and rescue dog. (FE)***

Thank you, Chairman Wanggaard, and other members of the committee for listening to my testimony today. This bill is one in a package of bills designed to protect and support the incredible service that search and rescue dogs, and their handlers provide to our communities.

Search and rescue dogs are highly trained, selfless animals that assist in extremely dangerous and high-stress situations—locating missing persons, responding to disasters, and ultimately saving lives. Just like police and fire K-9s, they make a massive difference in assisting first responders and rescue teams. As a former Police and Fire Chief, I've seen firsthand the abilities of these services dogs to track people and evidence that we would have never been able to find otherwise.

Senate Bill 237 lowers the meaningful financial barrier for search and rescue teams, through a sales and use tax exemption on eligible equipment. Items used to train, manage, or control a search and rescue dog would qualify, when the purchaser shows their exemption certificate. These tools, such as GPS trackers, reflective harnesses, training devices, and running leashes, are often paid out of pocket.

This bill will reduce the cost of truly life-saving equipment and honor the service of Wisconsin's search and rescue dog teams. It is a small but important step in supporting those who volunteer their time and canine partners to keep our communities safe. Thank you all again for your consideration.

Respectfully,

A handwritten signature in blue ink, appearing to read "Jesse James".

Senator Jesse James  
23<sup>rd</sup> Senate District  
[Sen.James@legis.wisconsin.gov](mailto:Sen.James@legis.wisconsin.gov)

May 27<sup>th</sup>, 2025

## **Testimony on Senate Bill 237**

### **Senate Committee on Judiciary and Public Safety**

Thank you, Chairman Wanggaard and other Senate committee members, for having a hearing today on Senate Bill 237 relating to a sales tax exemption for equipment associated with the use of a search and rescue canine.

Search and rescue canines require specialized equipment, from harnesses and GPS collars to training aids and safety gear, which can be costly. This bill provides a thoughtful and meaningful way to reduce financial barriers for those who train and manage search and rescue canines. By providing a sales tax exemption for these essential tools, this bill will help ease the financial burden on volunteer handlers and nonprofit search and rescue organizations that often operate on tight budgets and donations.

Beyond the economic relief it offers, this bill recognizes the critical public service that search and rescue teams provide. Their work can mean the difference between life and death in time-sensitive situations, and supporting them with even modest tax savings ensures they're better equipped and prepared.

By supporting this exemption, we invest not only in tools and training—but also in public safety, emergency readiness, and a faster, more effective response when lives are on the line.

Thank you for your time today and consideration of this bill. I'm happy to answer any questions you might have.

**May 27<sup>th</sup>, 2025**

Dear Committee Members,

My name is Heather Wisner. I was honored to be named a Wisconsin Hometown Hero in 2022 by Representative Beth Meyers. I serve as a captain for a local search and rescue team and am a certified K9 handler with one certified dog and two more currently in training. I hold a master's degree in K9 forensics and am now a PhD candidate continuing my research in this important field.

As a volunteer, I personally invest approximately \$13,000 to \$15,000 each year into my work—covering training, gear, veterinary care, and other expenses. Like most search and rescue handlers across Wisconsin, I do this without pay, driven by one mission: to help bring people home.

In 2023 and 2024 I had the privilege of working with Representative Chanz Green on the Anatomical Gift Bill, which was signed into law by Governor Evers in March 2024. That experience strengthened my commitment to advancing legislation that supports both public safety and the people who serve our communities without pay.

I saw firsthand how impactful thoughtful legislation can be, and I believe Senate Bill 237 is another such opportunity.

SB 237 would provide essential recognition and support for the vital role volunteer SAR K9 handlers play in public safety. This legislation would not only acknowledge our service but also help sustain our work by addressing the significant financial burden we carry.

SB 237 is a crucial step toward recognizing the value of search and rescue K9 teams and alleviating the heavy personal financial burdens we shoulder to protect our communities. SAR K9 teams respond in some of the most difficult and emotionally charged situations imaginable, and we do so without hesitation. With your support, SB 237 can help ensure the sustainability of this essential service.

I urge you to support SB 237 and stand with those of us who volunteer our time, resources, and skills to serve our communities in their most urgent times of need.

Thank you for your time and consideration.

Sincerely,

Heather Wisner M. A.

Wisconsin Hometown Hero, 2022

K9 Handler

Ashland, WI

**May 27<sup>th</sup>, 2025**

I write urging your support for Senate Bill 237.

I am an unpaid SAR professional with 21+ years in search and rescue, 18 of which have been as a K9 handler and field support person. I was one of the founding members of Wisconsin K9 Search & Rescue, Inc., an organization that was founded in 2005 and is celebrating our 20 year anniversary.

As K9 handlers, my husband and I have purchased our own K9s, and are responsible for any and all expenses related to them, including but not limited to equipment for the K9s and humans, food, extensive training, lodging and gas...lots of gas.

We sincerely appreciate the help and recognition that your support of this bill will give us to continue to provide these services to our communities. Our team has never charged for our services. We appreciate the times we might have lunch provided, but we never assume and would not ask for anything.

Thank you for your continued support of SAR in Wisconsin.

Barb Brandt

WI K9 SOS

K9 Training Co-Coordinator and Board Member and Founding member