



State of Wisconsin
2017 - 2018 LEGISLATURE

LRB-4743/1
MES:wlj&ahe

2017 BILL

1 **AN ACT to amend** 71.08 (1) (intro.) and 71.10 (4) (i); and **to create** 20.835 (2) (cb)
2 and 71.07 (8m) of the statutes; **relating to:** creating an individual income tax
3 credit for certified nursing assistant training costs.

Analysis by the Legislative Reference Bureau

This bill creates a refundable individual income tax credit for costs incurred by an individual 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:
5 20.835 (2) (cb) *Certified nursing assistant credit.* A sum sufficient to pay the
6 claims approved 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)** CERTIFIED NURSING ASSISTANT CREDIT. (a) *Definitions.* In this
3 subsection:

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

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

10 3. “Training costs” means costs incurred by an individual for an instructional
11 program that results in the individual becoming a certified nursing assistant.

12 (b) *Filing claims.* Subject to the limitations provided in this subsection, a
13 claimant may claim as a credit against the tax imposed under s. 71.02 or 71.08 an
14 amount equal to the amount of training costs. If the allowable amount of the claim
15 exceeds the income taxes otherwise due on the claimant’s income, the amount of the
16 claim not used as an offset against those taxes shall be certified by the department
17 of revenue to the department of administration for payment to the claimant by check,
18 share draft, or other draft drawn from the appropriation account under s. 20.835 (2)
19 (cb).

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

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

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

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

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

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

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

10 **SECTION 3.** 71.08 (1) (intro.) of the statutes, as affected by 2017 Wisconsin Act
11 58, is amended to read:

12 71.08 (1) IMPOSITION. (intro.) If the tax imposed on a natural person, married
13 couple filing jointly, trust, or estate under s. 71.02, not considering the credits under
14 ss. 71.07 (1), (2dx), (2dy), (3m), (3n), (3p), (3q), (3r), (3rm), (3rn), (3s), (3t), (3w),
15 (3wm), (3y), (4k), (5b), (5d), (5e), (5f), (5h), (5i), (5j), (5n), (6), (6e), (8m), (8r), (9e), (9m),
16 and (9r), 71.28 (1dx), (1dy), (2m), (3), (3n), (3t), (3w), (3wm), and (3y), 71.47 (1dx),
17 (1dy), (2m), (3), (3n), (3t), (3w), and (3y), 71.57 to 71.61, and 71.613 and subch. VIII
18 and payments to other states under s. 71.07 (7), is less than the tax under this
19 section, there is imposed on that natural person, married couple filing jointly, trust
20 or estate, instead of the tax under s. 71.02, an alternative minimum tax computed
21 as follows:

22 **SECTION 4.** 71.10 (4) (i) of the statutes, as affected by 2017 Wisconsin Acts 58
23 and 59, is amended to read:

24 71.10 (4) (i) The total of claim of right credit under s. 71.07 (1), farmland
25 preservation credit under ss. 71.57 to 71.61, farmland preservation credit, 2010 and

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1 beyond under s. 71.613, homestead credit under subch. VIII, farmland tax relief
2 credit under s. 71.07 (3m), dairy manufacturing facility investment credit under s.
3 71.07 (3p), jobs tax credit under s. 71.07 (3q), meat processing facility investment
4 credit under s. 71.07 (3r), woody biomass harvesting and processing credit under s.
5 71.07 (3rm), food processing plant and food warehouse investment credit under s.
6 71.07 (3rn), business development credit under s. 71.07 (3y), research credit under
7 s. 71.07 (4k) (e) 2. a., film production services credit under s. 71.07 (5f), film
8 production company investment credit under s. 71.07 (5h), veterans and surviving
9 spouses property tax credit under s. 71.07 (6e), certified nursing assistant credit
10 under s. 71.07 (8m), enterprise zone jobs credit under s. 71.07 (3w), electronics and
11 information technology manufacturing zone credit under s. 71.07 (3wm), beginning
12 farmer and farm asset owner tax credit under s. 71.07 (8r), earned income tax credit
13 under s. 71.07 (9e), estimated tax payments under s. 71.09, and taxes withheld under
14 subch. X.

SECTION 5. Initial applicability.

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16 (1) This act first applies to taxable years beginning on January 1 of the year
17 in which this subsection takes effect, except that if this subsection takes effect after
18 July 31, this act first applies to taxable years beginning on January 1 of the year
19 following the year in which this subsection takes effect.

20 (END)