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State of Misconsin 2023 - 2024 LEGISLATURE

LRB-5303/1 KP:skw

2023 SENATE BILL 865

December 26, 2023 - Introduced by Senators Taylor, James, Agard, Carpenter, Larson, Roys and Spreitzer, cosponsored by Representatives Macco, Ortiz-Velez, Kitchens, Conley, Goyke, O'Connor, C. Anderson, J. Anderson, Baldeh, Bare, Considine, Emerson, Hong, Joers, Madison, Mursau, Neubauer, Ohnstad, Snyder, Sinicki, Jacobson and Palmeri. Referred to Committee on Universities and Revenue.

AUTHORS SUBJECT TO CHANGE

AN ACT *to create* 71.07 (5re) and 71.10 (4) (cdm) of the statutes; **relating to:** a tax credit for recipients of deferred action under the Deferred Action for Childhood Arrivals program.

Analysis by the Legislative Reference Bureau

This bill creates a \$250 nonrefundable income tax credit for persons who have been granted deferred action under the Deferred Action for Childhood Arrivals program of the U.S. Department of Homeland Security.

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:

- 5 71.07 (**5re**) DACA RECIPIENT CREDIT. (a) *Definitions*. In this subsection:

Section 1. 71.07 (5re) of the statutes is created to read:

1. "Claimant" means a person who files a claim under this subsection and who has been granted deferred action under the deferred action for childhood arrivals program if that deferred action is not expired.

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- 2. "Deferred action for childhood arrivals program" means the federal deferred action for childhood arrivals program of the federal department of homeland security.
- (b) *Filing claims*. For taxable years beginning after December 31, 2023, and subject to the limitation provided in this subsection, a claimant may claim as a credit against the tax imposed under s. 71.02, up to the amount of those taxes, an amount equal to \$250.
- (c) *Limitations*. 1. No credit may be allowed under this subsection unless the claimant includes with the claimant's return copies of the claimant's notices received from the federal department of homeland security demonstrating payment of all fees required for being granted deferred action under the deferred action for childhood arrivals program and the deferred action referenced in the notices is not expired.
- 2. No credit may be allowed under this subsection unless it is claimed within the period specified in s. 71.75 (2).
- (d) *Administration*. Subsection (9e) (d), to the extent that it applies to the credit under that subsection, applies to the credit under this subsection.
 - **SECTION 2.** 71.10 (4) (cdm) of the statutes is created to read:
- 18 71.10 (4) (cdm) DACA recipient credit under s. 71.07 (5re).

19 (END)