



2017 ASSEMBLY BILL 619

November 9, 2017 - Introduced by Representatives QUINN, ANDERSON, BORN, BRANDTJEN, E. BROOKS, HORLACHER, JACQUE, KITCHENS, KULP, MURSAU, RIPP, TITTL and TUSLER, cosponsored by Senators WANGGAARD, JOHNSON and OLSEN. Referred to Committee on Ways and Means.

AUTHORS SUBJECT TO CHANGE

1 **AN ACT** *to create* 71.05 (1) (bn) of the statutes; **relating to:** charitable donations
2 to the family of a law enforcement officer or fire fighter killed in the line of duty.

Analysis by the Legislative Reference Bureau

This bill provides an income tax exemption for amounts received by the immediate family of a law enforcement officer or fire fighter killed in the line of duty to pay for expenses related to the death of the officer or fire fighter, regardless of how the amounts are raised.

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:

3 **SECTION 1.** 71.05 (1) (bn) of the statutes is created to read:
4 71.05 (1) (bn) *Donations to families of fallen officers and fire fighters.* Amounts
5 received by the immediate family, as defined under s. 19.42 (7), of a law enforcement
6 officer or fire fighter killed in the line of duty to pay for expenses related to the death
7 of the officer or fire fighter, regardless of how the amounts are raised.

