



State of Wisconsin
2019 - 2020 LEGISLATURE

LRBs0083/1
MES:ahe

SENATE SUBSTITUTE AMENDMENT 1,
TO SENATE BILL 45

October 9, 2019 - Offered by Senator JACQUE.

1 **AN ACT** *to create* 71.05 (6) (a) 30. and 71.05 (6) (b) 54. of the statutes; **relating**
2 **to:** creating an individual income tax deduction for tuition paid for
3 apprenticeship programs.

Analysis by the Legislative Reference Bureau

This bill creates an individual income tax deduction for tuition expenses paid by an individual for an individual to participate in an apprenticeship program that is approved by the Department of Workforce Development. If the deduction is claimed by an individual, the participant in the apprenticeship program must be the individual or his or her dependent. The deduction first applies to taxable years beginning after December 31, 2019.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

4 **SECTION 1.** 71.05 (6) (a) 30. of the statutes is created to read:

71.05 **(6)** (a) 30. Any amount for which a subtraction is claimed under par. (b) 54. to the extent that the amount was not used for tuition or was refunded or otherwise returned to the claimant.

SECTION 2. 71.05 (6) (b) 54. of the statutes is created to read:

71.05 **(6)** (b) 54. a. Subject to the definitions provided in subd. 54. b. to d., and the limitations in subd. 54. e. and f., for taxable years beginning after December 31, 2019, tuition expenses that are paid in the year to which the claim relates by a claimant for the claimant or the claimant's dependent, or both, or, if a self-employed individual, for a claimant's employee, to participate in an apprenticeship program.

b. In this subdivision, “apprenticeship program” has the meaning given in s. 106.001 (4).

c. In this subdivision, “claimant” means an individual that files a claim under this subdivision.

d. In this subdivision, “dependent” has the same meaning as given under section 152 of the Internal Revenue Code.

e. No subtraction may be made under this subdivision for an amount paid for an apprenticeship program if the source of the payment is an amount withdrawn from a college savings account, as described in s. 224.50, or from a college tuition and expenses program, as described in s. 224.48.

f. The subtraction that may be claimed under this subdivision for an amount paid for an apprenticeship program is reduced by the amount paid for an apprenticeship program that is being claimed as a modification for tuition expenses or mandatory student fees under subd. 28.

(END)