



State of Wisconsin  
2021 - 2022 LEGISLATURE

LRBs0374/1  
MED/JK/ARG:cjs

**ASSEMBLY SUBSTITUTE AMENDMENT 1,  
TO ASSEMBLY BILL 973**

February 14, 2022 - Offered by Representative OLDENBURG.

1       **AN ACT** *to renumber* 106.05 (1) (a) and 106.05 (1) (b); *to renumber and amend*  
2           38.04 (26), 106.273 (2) (b) and 118.34 (1); *to amend* 106.05 (title), 106.05 (2) (a)  
3           (intro.), 106.05 (2) (b) (intro.), 106.05 (2) (c), 106.05 (3) (a) and 106.05 (3) (b)  
4           (intro.); and *to create* 38.04 (26) (b), 38.40 (2g), 71.05 (6) (b) 57., 106.05 (1) (e)  
5           to (f), 106.05 (1) (v), 106.05 (2) (a) 3., 106.05 (2m), 106.273 (2) (b) 1. and 118.34  
6           (1) (c) of the statutes; **relating to:** apprenticeship and youth apprenticeship  
7           completion awards, career and technical education incentive grants and  
8           completion awards, technical preparation programs in school districts and  
9           technical colleges, creating an individual income tax subtraction for expenses  
10          paid for apprenticeship programs, extending the time limit for emergency rule

1 procedures, providing an exemption from emergency rule procedures, and  
2 making an appropriation.

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***Analysis by the Legislative Reference Bureau***

This substitute amendment differs from 2021 Assembly Bill 973 in the following respects:

1. Allows costs incurred by nonsponsor employers to be reimbursed under the Apprenticeship Completion Award Program (ACAP).

2. Explicitly allows books and instructional guides and parking costs to be reimbursed under the ACAP and Youth Apprenticeship Completion Award Program.

3. Provides that that an individual may not, for purposes of the tax subtraction, include expenses that have been reimbursed under the ACAP.

4. Allows the Department of Workforce Development to promulgate emergency rules to implement this act.

5. Slightly modifies the award to a high school student of apprenticeship course credit at a technical college.

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

3 **SECTION 1.** 38.04 (26) of the statutes is renumbered 38.04 (26) (intro.) and  
4 amended to read:

5 38.04 (26) TECHNICAL PREPARATION PROGRAMS. (intro.) In consultation with the  
6 state superintendent of public instruction, the board shall approve courses for  
7 technical preparation programs under s. 118.34 (1) (b). ~~By July 1, 1994, and annually~~  
8 ~~thereafter~~ Annually by July 1, the board shall publish a list of the all of the following:

9 (a) The approved courses ~~that indicates~~ under s. 118.34 (1) (b), indicating the  
10 high schools in which each course is taught and the credit equivalency available in  
11 each technical college district for each course.

12 **SECTION 2.** 38.04 (26) (b) of the statutes is created to read:

13 38.04 (26) (b) Courses offered to high school students that meet all of the  
14 following criteria:

1           1. The course is offered to adults in an approved apprenticeship program, as  
2 defined in s. 106.001 (4).

3           2. The course is an approved technical college district course.

4           3. The course is taught by school district faculty, by technical college faculty,  
5 or by industry professionals who teach, or are qualified to teach, the course to adults  
6 in an approved apprenticeship program, as defined in s. 106.001 (4).

7           **SECTION 3.** 38.40 (2g) of the statutes is created to read:

8           38.40 **(2g)** APPRENTICESHIP COURSES. (a) In this subsection, “apprenticeship  
9 courses” means those courses identified under s. 38.04 (26) (b).

10          (b) The board shall facilitate dual enrollment programs between school boards  
11 and technical college district boards for apprenticeship courses.

12          (c) The board shall ensure that an individual’s successful completion of an  
13 apprenticeship course allows the individual to receive technical college course credit  
14 while in high school.

15          **SECTION 4.** 71.05 (6) (b) 57. of the statutes is created to read:

16          71.05 **(6)** (b) 57. a. For taxable years beginning after December 31, 2021, and  
17 subject to the definition and limitations in subd. 57. b. to d., eligible apprenticeship  
18 expenses that are paid in the taxable year by an individual for the individual or the  
19 individual’s dependent, as defined in section 152 of the Internal Revenue Code, to  
20 participate in an apprenticeship program.

21          b. In this subdivision, “apprenticeship program” has the meaning given in s.  
22 106.001 (4) and “eligible apprenticeship expenses” has the meaning given in s. 106.05  
23 (1) (e).

24          c. No subtraction may be made under this subdivision for an amount paid for  
25 an apprenticeship program if the source of the payment is an amount withdrawn

1 from a college savings account, as described in s. 224.50, or from a college tuition and  
2 expenses program, as described in s. 224.48.

3 d. The subtraction that may be claimed under this subdivision for an amount  
4 paid for an apprenticeship program is reduced by the amount paid for an  
5 apprenticeship program that is being claimed as a modification for tuition expenses  
6 or mandatory student fees under subd. 28. or that has been reimbursed to the  
7 individual under s. 106.05.

8 **SECTION 5.** 106.05 (title) of the statutes is amended to read:

9 **106.05 (title) Apprenticeship and youth apprenticeship completion**  
10 **award program programs.**

11 **SECTION 6.** 106.05 (1) (a) of the statutes is renumbered 106.05 (1) (p).

12 **SECTION 7.** 106.05 (1) (b) of the statutes is renumbered 106.05 (1) (t).

13 **SECTION 8.** 106.05 (1) (e) to (f) of the statutes are created to read:

14 **106.05 (1) (e)** “Eligible apprenticeship expenses” means any of the following  
15 costs incurred by an apprentice or the apprentice’s sponsor in connection with the  
16 apprenticeship:

17 1. Tools, books and instructional guides, and other materials, including  
18 personal protective equipment, that are used in the apprentice’s trade, craft, or  
19 business.

20 2. Tuition costs.

21 3. Travel costs, including mileage reimbursement, mass transit-related costs,  
22 parking costs, and taxicab and transportation network company ride fares.

23 (f) “Eligible youth apprenticeship expenses” means any of the following  
24 incurred by a youth apprentice or an employer described in s. 106.13 (3m) (b) 1. in  
25 connection with the youth apprenticeship program:

1           1. Tools, books and instructional guides, and other materials, including  
2           personal protective equipment, that are used in the youth apprentice's youth  
3           apprenticeship program.

4           2. Travel costs, including mileage reimbursement, mass transit-related costs,  
5           parking costs, and taxicab and transportation network company ride fares.

6           3. Worksite mentor expenses.

7           **SECTION 9.** 106.05 (1) (v) of the statutes is created to read:

8           106.05 (1) (v) "Youth apprenticeship program" means a program undertaken  
9           by a youth apprentice under the youth apprenticeship program under s. 106.13

10          **SECTION 10.** 106.05 (2) (a) (intro.) of the statutes is amended to read:

11          106.05 (2) (a) (intro.) The department shall administer an apprenticeship  
12          completion award program as provided in this section subsection to partially  
13          reimburse ~~tuition costs~~ eligible apprenticeship expenses that are incurred by any of  
14          the following:

15          **SECTION 11.** 106.05 (2) (a) 3. of the statutes is created to read:

16          106.05 (2) (a) 3. The employer to which an apprentice described in subd. 1. is  
17          assigned under s. 106.01 (5m), if other than the sponsor described in subd. 2.

18          **SECTION 12.** 106.05 (2) (b) (intro.) of the statutes is amended to read:

19          106.05 (2) (b) (intro.) Subject to par. (c) and sub. (3), from the appropriation  
20          under s. 20.445 (1) (dr), the department may provide to an apprentice described in  
21          par. (a) 1. ~~or~~, the apprentice's sponsor, or the apprentice's employer a completion  
22          award equal to 25 percent of the ~~cost of tuition~~ eligible apprenticeship expenses that  
23          are incurred by the apprentice or sponsor, or employer or \$1,000, whichever is less.  
24          If the department provides a completion award under this subsection, the  
25          department shall pay the award as follows:

1           **SECTION 13.** 106.05 (2) (c) of the statutes is amended to read:

2           106.05 (2) (c) The total amount of a completion award that the department may  
3 pay to an apprentice ~~and, his or her sponsor, and his or her employer~~ may not exceed  
4 25 percent of the ~~cost of tuition~~ eligible apprenticeship expenses that are incurred  
5 by the apprentice ~~and, sponsor, and employer~~ or \$1,000, whichever is less.

6           **SECTION 14.** 106.05 (2m) of the statutes is created to read:

7           106.05 (2m) YOUTH APPRENTICESHIP COMPLETION AWARDS. (a) The department  
8 shall, subject to par. (am), administer a youth apprenticeship completion award  
9 program as provided in this subsection to partially reimburse eligible apprenticeship  
10 expenses that are incurred by any of the following:

11           1. A youth apprentice who has successfully completed part or all of the  
12 requirements of his or her youth apprenticeship program as provided in par. (b).

13           2. An employer described in s. 106.13 (3m) (b) 1.

14           (am) A completion award under par. (a) shall be available only with respect to  
15 a youth apprenticeship program for an occupational area specified in s. 106.13 (2m)  
16 (b).

17           (b) Subject to par. (c) and sub. (3), from the appropriation under s. 20.445 (1)  
18 (dr), the department may, upon the successful completion of all requirements of one  
19 year of youth apprenticeship, provide to a youth apprentice described in par. (a) 1.  
20 or an employer described in par. (a) 2. a completion award. An award shall be equal  
21 to 25 percent of the eligible youth apprenticeship expenses that are incurred by the  
22 youth apprentice or employer for that year or \$500, whichever is less.

23           (c) 1. The total amount of a completion award that the department may pay to  
24 a youth apprentice and an employer for one year of youth apprenticeship may not

1 exceed 25 percent of the eligible youth apprenticeship expenses that are incurred by  
2 the youth apprentice and employer or \$500, whichever is less.

3 2. The department may not provide completion awards to a youth apprentice  
4 and an employer for more than 2 years of youth apprenticeship with respect to a  
5 given youth apprentice, and the total amount of completion awards that the  
6 department may pay to a youth apprentice and an employer with respect to a given  
7 youth apprentice may not exceed 25 percent of the eligible youth apprenticeship  
8 expenses that are incurred by the youth apprentice and employer for those years or  
9 \$1,000, whichever is less.

10 **SECTION 15.** 106.05 (3) (a) of the statutes is amended to read:

11 106.05 (3) (a) If the amount of funds to be distributed under ~~sub.~~ subs. (2) and  
12 (2m) exceeds the amount available in the appropriation under s. 20.445 (1) (dr) for  
13 completion awards under ~~sub.~~ subs. (2) and (2m), the department may reduce the  
14 reimbursement percentage or deny applications for completion awards that would  
15 otherwise qualify under ~~sub.~~ subs. (2) and (2m). In that case, the department shall  
16 determine the reimbursement percentage and eligibility on the basis of the dates on  
17 which ~~apprentices and sponsors~~ applicants become eligible for completion awards.

18 **SECTION 16.** 106.05 (3) (b) (intro.) of the statutes is amended to read:

19 106.05 (3) (b) (intro.) The department may provide a completion award under  
20 sub. (2) or (2m) to a person who is delinquent in child support or maintenance  
21 payments or who owes past support, medical expenses, or birth expenses, as  
22 established by appearance of the person's name on the statewide support lien docket  
23 under s. 49.854 (2) (b), only if the person provides the department with one of the  
24 following:

1           **SECTION 17.** 106.273 (2) (b) of the statutes is renumbered 106.273 (2) (b) (intro.)  
2 and amended to read:

3           106.273 **(2)** (b) (intro.) Prepare individuals for occupations as ~~fire~~ any of the  
4 following:

5           2. “Fire fighters, emergency.

6           3. “Emergency medical responders, as defined in s. 256.01 (4p), ~~or emergency.~~

7           4. “Emergency medical services practitioners, as defined in s. 256.01 (5).

8           **SECTION 18.** 106.273 (2) (b) 1. of the statutes is created to read:

9           106.273 **(2)** (b) 1. Construction workers. In this subdivision, “construction  
10 worker” means an individual engaged in the construction of roads, bridges,  
11 highways, sewers, water mains, utilities, public buildings, factories, housing, or  
12 similar construction projects.

13           **SECTION 19.** 118.34 (1) of the statutes is renumbered 118.34 (1) (a) and  
14 amended to read:

15           118.34 **(1)** (a) In cooperation with a technical college district board, each school  
16 board shall establish a technical preparation program in each public high school  
17 located in the school district.

18           **(b)** The program under par. (a) shall consist of a sequence of courses, approved  
19 by the technical college system board under s. 38.04 (26), designed to allow high  
20 school pupils to gain advanced standing in the technical college district’s associate  
21 degree program upon graduation from high school.

22           **SECTION 20.** 118.34 (1) (c) of the statutes is created to read:

23           118.34 **(1)** (c) Courses identified under s. 38.04 (26) (b) shall also be included  
24 in the applicable school district’s technical preparation program.

25           **SECTION 21. Nonstatutory provisions.**



