



State of Wisconsin
2025 - 2026 LEGISLATURE

LRB-1030/P1

JK:cdc

DOA:.....Quinn, BB0107 - Private school tuition deduction limitation

FOR 2025-2027 BUDGET -- NOT READY FOR INTRODUCTION

AN ACT ...; relating to: the budget.

Analysis by the Legislative Reference Bureau

TAXATION

INCOME TAXATION

Private school tuition deduction

Under current law, an individual, when computing income for income tax purposes, may deduct the tuition paid during the year to send his or her dependent child to private school. The maximum deduction is \$4,000 for an elementary school pupil and \$10,000 for a secondary school pupil.

Under this bill, only individuals whose Wisconsin adjusted gross income is below a threshold amount may claim the deduction for private school tuition. The threshold amount is \$100,000 for single individuals and heads of household, \$150,000 for married couples filing jointly, and \$75,000 for married individuals filing separately.

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the bill.

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:

SECTION 1. 71.05 (6) (b) 49. a. of the statutes is amended to read:

71.05 (6) (b) 49. a. Subject to the definitions provided in subd. 49. b. to g. and the limitations specified in subd. 49. h. to j. for taxable years beginning after December 31, 2013, ~~and~~ subject to the limitation in subd. 49. k. for taxable years beginning after December 31, 2017, and subject to the limitation in subd. 49. m. for

BILL**SECTION 1**

taxable years beginning after December 31, 2024, tuition expenses that are paid by a claimant for tuition for a pupil to attend an eligible institution.

SECTION 2. 71.05 (6) (b) 49. m. of the statutes is created to read:

71.05 **(6)** (b) 49. m. For taxable years beginning after December 31, 2024, no modification may be made under this subdivision unless the adjusted gross income of the claimant is less than \$100,000 if the claimant is filing as single or head of household, \$150,000 if the claimant is married and filing jointly, or \$75,000 if the claimant is married and filing separately.

(END)