



State of Wisconsin
2021 - 2022 LEGISLATURE

LRB-0717/2
EKL:emw

2021 SENATE BILL 125

February 18, 2021 - Introduced by Senators JACQUE, TESTIN, L. TAYLOR, CARPENTER, BALLWEG, BERNIER, DARLING, FELZKOWSKI, FEYEN, NASS and STROEBEL, cosponsored by Representatives ZIMMERMAN, CALLAHAN, SINICKI, ALLEN, ARMSTRONG, BRANDTJEN, BROOKS, DITTRICH, EDMING, GUNDRUM, HORLACHER, JAGLER, KNODL, KUGLITSCH, MACCO, MOSES, MURPHY, MURSAU, NOVAK, OLDENBURG, PETRYK, PLUMER, ROZAR, SORTWELL, SUMMERFIELD, THIESFELDT, TRANEL, TUSLER, VORPAGEL, WICHGERS and SKOWRONSKI. Referred to Committee on Economic and Workforce Development.

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

Analysis by the Legislative Reference Bureau

This bill allows an individual, when calculating income for state income tax purposes, to subtract the tuition expenses paid by the individual for the individual or the individual's dependent to participate in an apprenticeship program that is approved by the Department of Workforce Development. The deduction first applies to taxable years beginning after December 31, 2020.

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:

3 **SECTION 1.** 71.05 (6) (a) 30. of the statutes is created to read:
4 71.05 (6) (a) 30. Any amount for which a subtraction is claimed under par. (b)
5 54. to the extent that the amount was not used for tuition or was refunded or
6 otherwise returned to the taxpayer.

