

WISCONSIN STATE  
LEGISLATURE  
COMMITTEE HEARING  
RECORDS

---

1997-08

(session year)

---

Senate

(Assembly, Senate or Joint)

---

Committee on  
Education  
(SC-Ed)

COMMITTEE NOTICES ...

➤ Committee Hearings ... CH (Public Hearing Announcements)

➤ \*\*

➤ Committee Reports ... CR

➤ \*\*

➤ Executive Sessions ... ES

➤ \*\*

➤ Record of Comm. Proceedings ... RCP

➤ \*\*

-----  
INFORMATION COLLECTED BY COMMITTEE  
CLERK FOR AND AGAINST PROPOSAL

➤ Appointments ... Appt

➤ \*\*

Name:

➤ Clearinghouse Rules ... CRule

➤ \*\*

➤ Hearing Records ... HR (bills and resolutions)

➤ **97hr\_ab0768\_SC-Ed\_pt01**

➤ Miscellaneous ... Misc

➤ \*\*

**CALVIN J. POTTER**  
State Senator



**Wisconsin State Senate**

April 3, 1998

Representative John Gard, Cochairperson,  
Joint Committee on Finance  
Room 315 North, State Capitol  
Madison, WI 53702

Senator Brian Burke, Cochairperson  
Joint Committee on Finance  
119 Martin Luther King, Jr. Boulevard  
Room 202  
Madison, WI 53703

Dear Cochairpersons Gard and Burke:

At an executive session held by the Senate Education Committee on March 18, 1998, the members, by a unanimous vote, asked that I write to you as Chairperson of the Committee in support of the provisions in the Budget Adjustment Bill (Assembly Bill 768), regarding the proposed income tax deduction allowed for higher educational expenses.

The Committee specifically asked that I indicate their strong support for the creation of this program as set forth in SECTION 284 of Assembly Bill 768.

As drafted, the provision allows education expenses to be deducted or subtracted from federal adjusted gross income when computing Wisconsin adjusted gross income for tuition expenses for higher education. A subtraction is allowed for the amount paid during the taxable year for tuition expenses for a student, either the claimant or the claimant's child who is claimed as a dependent to attend any university, college, technical college or school approved by the Educational Approval Board that is located in Wisconsin or to attend a public vocational school or public institution of higher education in Minnesota under the Minnesota-Wisconsin reciprocity agreement. As drafted, the Bill permits a maximum subtraction of \$3,000 per student, per year. The Committee in particular expressed its strong support for the provisions permitting the program to be utilized by an individual regardless of their dependency status and for permitting the deduction to be used by a married adult or their spouse. It is noted that, as currently drafted, this subtraction is intended to be permitted.

The Committee also understands that the use of the subtraction would be phased out as the federal adjusted gross income level rises.

Representative John Gard and Senator Brian Burke  
April 3, 1998  
Page 2

On behalf of the entire Committee, I ask that as you review the Budget Adjustment Bill, you give this proposal a high priority and your favorable consideration.

Sincerely,

A handwritten signature in cursive script that reads "Calvin Potter".

Senator Calvin Potter, Chairperson  
Senate Education Committee

CP:kr