



## WISCONSIN LEGISLATIVE COUNCIL AMENDMENT MEMO

**2005 Assembly Bill 106**

**Assembly Amendment 2**

*Memo published:* July 20, 2005

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Under *current law*, a person subject to Wisconsin income taxes can exclude from income up to \$3,000 of tuition expenses per student that is paid for the taxpayer, his or her spouse, or his or her children. The tuition deduction only applies for tuition expenses with respect to a university, college, technical college, or a school approved by the Educational Approval Board, that is located in Wisconsin or a public vocational school or public institution of higher education in Minnesota under the Minnesota-Wisconsin reciprocity agreement.

*Assembly Bill 106* would expand the tuition expense deduction to include tuition expenses at any university, college, technical college, or school approved by the Educational Approval Board in the states of Minnesota, Illinois, Iowa, or Michigan.

*Assembly Amendment 2* would expand the tuition expense deduction to include tuition expenses at any university, college, technical college, or school approved by the Educational Approval Board, regardless of location.

### **Legislative History**

On July 20, 2005, Assembly Amendment 2 (introduced by Representative Ziegelbauer) was adopted by the Assembly Committee on Ways and Means by a vote of Ayes, 12; Noes, 0, and Assembly Bill 106, as amended, was recommended for passage by a vote of Ayes, 12; Noes, 0.

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