Fiscal Estimate - 2021 Session

Original Updated	Corrected	Supplemental			
LRB Number 21-5969/1	Introduction Number A	AB-0973			
Description apprenticeship and youth apprenticeship comple and completion awards, technical preparation pre individual income tax subtraction for expenses pa	ograms in school districts and technical c	colleges, creating an			
Fiscal Effect					
Appropriations Rever	ease Existing absorb within ag				
Local: No Local Government Costs Indeterminate 1. Increase Costs Permissive Mandatory 2. Decrease Costs Permissive Mandatory Permissive Mandatory Permissive Mandatory Permissive Mandatory Permissive Mandatory Permissive Mandatory Districts School WTCS Districts					
Fund Sources Affected Affected Ch. 20 Appropriations GPR FED PRO PRS SEG SEGS					
Agency/Prepared By	Authorized Signature	Date			
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Fiscal Estimate Narratives WTCS 3/1/2022

LRB Number 21-5969/1	Introduction Number	AB-0973	Estimate Type	Original	
Description					
apprenticeship and youth apprenticeship completion awards, career and technical education incentive grants					

apprenticeship and youth apprenticeship completion awards, career and technical education incentive grants and completion awards, technical preparation programs in school districts and technical colleges, creating an individual income tax subtraction for expenses paid for apprenticeship programs, and making an appropriation

Assumptions Used in Arriving at Fiscal Estimate

AB-973 requires the Wisconsin Technical Colleges System Board (WTCS) to (a) annually publish a list of courses offered to high school students that meet specific criteria,(b) facilitate dual enrollment programs between school boards and technical college district boards for technical college-listed apprenticeship courses, (c) award full or partial technical college credit (i.e., transcripted credit) for the successful completion of an apprenticeship course, and (d) require technical colleges to award advance standing to public high school students who participate in the high school's technical preparation program, including individual courses (e.g., youth apprenticeship courses) under s.38.04(26)(b) and enroll in the technical college district's associate degree program upon graduation from high school.

AB-973 contains provisions that WTCS colleges are unable to implement:

Transcripted credit (i.e., credit awarded to students on their high school transcripts), can only be awarded for the completion of technical college courses (not high school or third-party courses, even if aligned with technical college courses). Further, WTCS does not award partial credit.

Advanced standing college credit awarded to students upon enrollment in the credit-granting college, can only be awarded in offered programs for which the college has previously vetted and aligned the high school course content and rigor. The colleges cannot grant youth apprenticeship courses advanced standing in associate degree programs, unless the technical colleges offer an associate degree that includes that course.

Should AB-973 become law, WTCS colleges will not be able to implement these provisions without jeopardizing their authorization with their accreditation agency. If a college looses its accreditation, it will also lose access to federal funding, including its ability to award need based federal student financial aid. In 2020-21, WTCS colleges awarded over \$204 million in federal student financial aid.

Long-Range Fiscal Implications