



State of Wisconsin
2019 - 2020 LEGISLATURE

LRB-1019/P2
EKL:cdc

DOA:.....Quinn, BB0139 - Repeal of the private school tuition subtraction

FOR 2019-2021 BUDGET -- NOT READY FOR INTRODUCTION

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

Analysis by the Legislative Reference Bureau

TAXATION

INCOME TAXATION

1. *Repeal of the private school tuition subtraction*

The bill repeals the subtraction for private school tuition expenses that an individual may claim when determining his or her income for income tax purposes.

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 before January 1, 2019, and subject to the limitation in subd. 49. k. for taxable years beginning after December 31, 2017, and before January 1, 2019, 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. k. of the statutes is amended to read:

71.05 **(6)** (b) 49. k. For taxable years beginning after December 31, 2017, and before January 1, 2019, no modification may be claimed under this subdivision for an amount paid for tuition expenses, as described under this subdivision, if the source of the payment is an amount withdrawn from a college savings account, as described in s. 224.50.

SECTION 3. 71.05 (6) (b) 49. L. of the statutes is created to read:

71.05 **(6)** (b) 49. L. No new claim may be filed under this subdivision for a taxable year that begins after December 31, 2018.

(END)