



State Senator  
**Kevin Shibilski**

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To: Members of the Education Committee  
From: Senator Kevin Shibilski  
Date: March 24, 2000  
Re: Detail of the substitute amendment for SB482

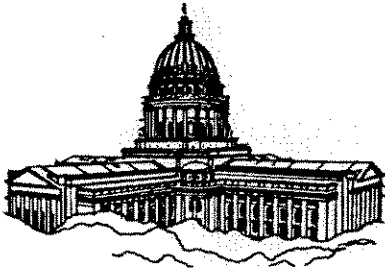
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In response to the questions and concerns raised during yesterday's Senate Education hearing on SB482, I have prepared a substitute amendment to address those concerns.

Specifically,

- 1) The bill now clearly articulates that at least \$3,000 must be contributed toward eligible educational expenses before a business can qualify, and caps the credit at \$2,000 for contributing at least \$6,000 toward a student's eligible expenses.
- 2) The corrections suggested in the DOR memo distributed at the hearing have been incorporated, including the statutory reference corrections and Section 5, p.5 lines 12-14 were omitted because they do not apply to corporations and insurance companies.
- 3) Again, addressing the concerns raised in the DOR memo, I've changed the language to clarify that any pass-through tax credits are to be added back to the partnership, LLC or tax-option corporation's income, but not to the individual's income.
- 4) To address concerns regarding nepotism, I have used as my guide the language in AB 244, which relates to an education tax credit to corporations. I found this to be a well-thought out barrier to potential abuse.
- 6) I have also added technical colleges to the list of eligible institutions. Students at the technical colleges will have to qualify for the WHEG grant.
- 7) The amendment to extend eligibility to private college students who qualify for the Wisconsin Tuition Grant is included in the substitute amendment.

I believe this will address the concerns raised during the hearing, and I appreciate all the comments and input on this proposal.



WISCONSIN STATE SENATOR  
**RICHARD GROBSCHMIDT**

7TH SENATE DISTRICT

Senator Robson  
15 South  
State Capitol

March 24, 2000

TO: Members, Senate Education Committee  
FROM: Senator Richard Grobschmidt, Chairman  
RE: Paper Ballot – Senate Bill 482, relating to an income tax and franchise tax credit for expenses paid on behalf of an undergraduate student.

**Please return your ballots by 12:00 p.m. Monday, March 27. Your consideration is greatly appreciated.**

Motion by Senator Grobschmidt, that the Senate Education Committee recommends introduction and adoption of Senate Substitute Amendment LRB 0481/1.

AYE X

NO \_\_\_\_\_

Motion by Senator Grobschmidt, that the Senate Education Committee recommends passage of Senate Bill 482 as amended.

AYE X

NO \_\_\_\_\_

Signature: John Robson

Date: 3-27-00



WISCONSIN STATE SENATOR  
**RICHARD GROBSCHMIDT**

7TH SENATE DISTRICT

Senator Jauch  
313 South  
State Capitol

March 24, 2000

TO: Members, Senate Education Committee  
FROM: Senator Richard Grobschmidt, Chairman  
RE: Paper Ballot – Senate Bill 482, relating to an income tax and franchise tax credit for expenses paid on behalf of an undergraduate student.

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Motion by Senator Grobschmidt, that the Senate Education Committee recommends introduction and adoption of Senate Substitute Amendment LRB 0481/1.

AYE

NO

Motion by Senator Grobschmidt, that the Senate Education Committee recommends passage of Senate Bill 482 as amended.

AYE

NO

Signature: Bob Jauch

Date: 3/24/2000



WISCONSIN STATE SENATOR  
**RICHARD GROBSCHMIDT**

7TH SENATE DISTRICT

Senator Shibilski  
10 South  
State Capitol

March 24, 2000

TO: Members, Senate Education Committee

FROM: Senator Richard Grobschmidt, Chairman

RE: Paper Ballot – Senate Bill 482, relating to an income tax and franchise tax credit for expenses paid on behalf of an undergraduate student.

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AYE \_\_\_\_\_

NO \_\_\_\_\_

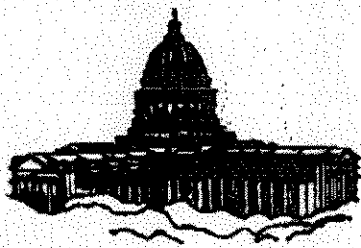
Motion by Senator Grobschmidt, that the Senate Education Committee recommends passage of Senate Bill 482 as amended.

AYE \_\_\_\_\_

NO \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_



WISCONSIN STATE SENATOR  
**RICHARD GROBSCHMIDT**

7TH SENATE DISTRICT

March 24, 2000

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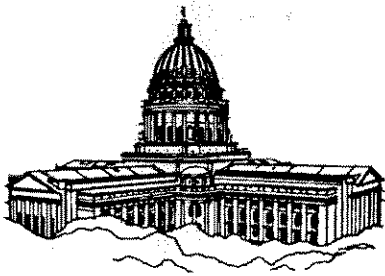
AYE  NO

Motion by Senator Grobschmidt, that the Senate Education Committee recommends passage of Senate Bill 482 as amended.

AYE  NO

Signature: *Richard Grobschmidt*

Date: 3-24-2000



WISCONSIN STATE SENATOR  
**RICHARD GROBSCHMIDT**  
7TH SENATE DISTRICT

March 24, 2000

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AYE   X   NO \_\_\_\_\_

Motion by Senator Grobschmidt, that the Senate Education Committee recommends passage of Senate Bill 482 as amended.

AYE   X   NO \_\_\_\_\_

Signature: James B. Hulsm

Date: 3/27/00



WISCONSIN STATE SENATOR  
**RICHARD GROBSCHMIDT**

7TH SENATE DISTRICT

Senator Darling  
22 South  
State Capitol

March 24, 2000

TO: Members, Senate Education Committee

FROM: Senator Richard Grobschmidt, Chairman

RE: Paper Ballot – Senate Bill 482, relating to an income tax and franchise tax credit for expenses paid on behalf of an undergraduate student.

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Motion by Senator Grobschmidt, that the Senate Education Committee recommends introduction and adoption of Senate Substitute Amendment LRB 0481/I.

AYE X

NO \_\_\_\_\_

Motion by Senator Grobschmidt, that the Senate Education Committee recommends passage of Senate Bill 482 as amended.

AYE X

NO \_\_\_\_\_

Signature: Albert Darling

Date: 3/24/00



WISCONSIN STATE SENATOR  
**RICHARD GROBSCHMIDT**

7TH SENATE DISTRICT

Senator Erpenbach  
20 South  
State Capitol

March 24, 2000

TO: Members, Senate Education Committee

FROM: Senator Richard Grobschmidt, Chairman

RE: Paper Ballot – Senate Bill 482, relating to an income tax and franchise tax credit for expenses paid on behalf of an undergraduate student.

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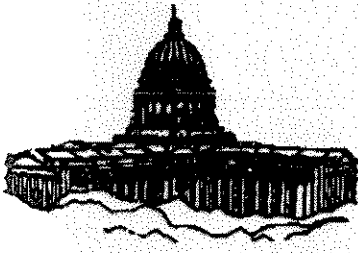
AYE X

NO \_\_\_\_\_

Signature: Jon Erpenbach

Date: MARCH 27, 2000





WISCONSIN STATE SENATOR  
**RICHARD GROBSCHMIDT**

7TH SENATE DISTRICT

Senator Lazich  
Room 304  
100 North Hamilton

March 24, 2000

TO: Members, Senate Education Committee  
FROM: Senator Richard Grobschmidt, Chairman  
RE: Paper Ballot – Senate Bill 482, relating to an income tax and franchise tax credit for expenses paid on behalf of an undergraduate student.

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AYE   X   NO \_\_\_\_\_

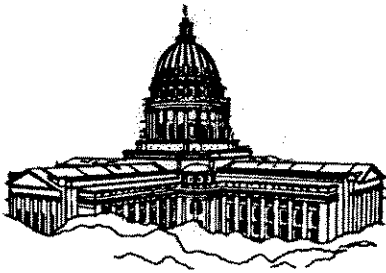
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AYE   X   NO \_\_\_\_\_

Signature:   Mary A. Lazich  

Date:   3-27-00  

STILL CAPITOL: P.O. BOX 7882 MADISON, WI 53707-7882 □ (608) 266-7505 □ 1-800-361-5487 □ FAX: 608-266-7483  
EMAIL: SEN.GROBSCHMIDT@LEGIS.STATE.WI.US  
HOME: 912 LAKE DRIVE, SOUTH MILWAUKEE, WI 53172 □ (414) 762-8460  
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WISCONSIN STATE SENATOR  
**RICHARD GROBSCHMIDT**

7TH SENATE DISTRICT

Senator Baumgart  
306 South  
State Capitol

March 24, 2000

TO: Members, Senate Education Committee

FROM: Senator Richard Grobschmidt, Chairman

RE: Paper Ballot – Senate Bill 482, relating to an income tax and franchise tax credit for expenses paid on behalf of an undergraduate student.

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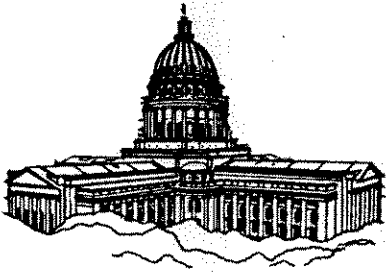
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AYE X

NO \_\_\_\_\_

Signature: Jim Baumgart

Date: 3/27/00



WISCONSIN STATE SENATOR  
**RICHARD GROBSCHMIDT**

7TH SENATE DISTRICT

Senator Farrow  
106 South  
State Capitol

March 24, 2000

TO: Members, Senate Education Committee

FROM: Senator Richard Grobschmidt, Chairman

RE: Paper Ballot – Senate Bill 482, relating to an income tax and franchise tax credit for expenses paid on behalf of an undergraduate student.

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AYE X NO \_\_\_\_\_

Motion by Senator Grobschmidt, that the Senate Education Committee recommends passage of Senate Bill 482 as amended.

AYE X NO \_\_\_\_\_

Signature: *Therese Farrow*

Date: 3/27/00



WISCONSIN STATE SENATOR  
**RICHARD GROBSCHMIDT**

7TH SENATE DISTRICT

Senator Roessler  
Room 403  
100 North Hamilton

March 24, 2000

TO: Members, Senate Education Committee  
FROM: Senator Richard Grobschmidt, Chairman  
RE: Paper Ballot – Senate Bill 482, relating to an income tax and franchise tax credit for expenses paid on behalf of an undergraduate student.

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AYE X

NO \_\_\_\_\_

Motion by Senator Grobschmidt, that the Senate Education Committee recommends passage of Senate Bill 482 as amended.

AYE X

NO \_\_\_\_\_

Signature: Carl Roessler

Date: 3/27/99