

2001 ASSEMBLY BILL 511

September 24, 2001 – Introduced by Representatives MEYERHOFER, LADWIG, LASSA, RYBA, GRONEMUS, JESKEWITZ, J. LEHMAN, YOUNG, MUSSER, BALOW, PLALE, F. LASEE, PLOUFF and SYKORA, cosponsored by Senators ROESSLER, GROBSCHMIDT, HANSEN, PLACHE and SCHULTZ. Referred to Joint survey committee on Tax Exemptions.

1 **AN ACT to create** 71.05 (6) (b) 34. of the statutes; **relating to:** creating an
2 individual income tax deduction for educational supplies for dependent pupils
3 who attend certain elementary and secondary schools.

Analysis by the Legislative Reference Bureau

This bill creates an individual income tax deduction for an amount up to \$500 per pupil that is paid for educational supplies that are used by the pupil during the normal course of instruction in a school. Under the bill, a pupil must be claimed as a dependent of the claimant on the claimant's tax return, and "pupil" is defined as an individual who is enrolled in any grade from kindergarten to 12 at a school. "School" is defined as a public, private, charter, or home-based school.

This bill will be referred to the joint survey committee on tax exemptions for a detailed analysis, which will be printed as an appendix to this 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:

4 **SECTION 1.** 71.05 (6) (b) 34. of the statutes is created to read:
5 71.05 **(6)** (b) 34. An amount up to \$500 per pupil paid by a claimant in the
6 taxable year to which the claim relates for educational supplies for a pupil. In this

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1 subdivision, the following terms have the following meanings and the following
2 conditions apply:

3 a. “Claimant” means an individual who claims a pupil as a dependent, as
4 defined in section 151 (c) of the Internal Revenue Code, on his or her tax return,
5 except that if the parents of the pupil are divorced “claimant” means the parent who
6 pays for the pupil’s educational supplies.

7 b. “Educational supplies” means educational materials or supplies to be used
8 by a pupil during the normal course of instruction in a school.

9 c. “Pupil” means an individual who is enrolled in any grade from kindergarten
10 to 12 at a school.

11 d. “School” means a public school, as specified in s. 115.01 (1); a private school,
12 as defined in s. 115.001 (3r); a charter school, as defined in s. 115.001 (1); or a
13 home-based private educational program, as defined in s. 115.001 (3g).

14 e. For a claimant who is a nonresident or part-year resident of this state,
15 multiply the amount for which the claimant is eligible under subd. 34. (intro.) by a
16 fraction, the numerator of which is the individual’s wages, salary, tips, unearned
17 income, and net earnings from a trade or business that are taxable by this state and
18 the denominator of which is the individual’s total wages, salary, tips, unearned
19 income, and net earnings from a trade or business. In this subd. 34. e., for married
20 persons filing separately “wages, salary, tips, unearned income, and net earnings
21 from a trade or business” means the separate wages, salary, tips, unearned income,
22 and net earnings from a trade or business of each spouse, and for married persons
23 filing jointly “wages, salary, tips, unearned income, and net earnings from a trade or
24 business” means the total wages, salary, tips, unearned income, and net earnings
25 from a trade or business of both spouses.

