
SENATE BILL 294

rule-making authority (suggested as remedial legislation by the Higher Educational Aids Board).

Analysis by the Legislative Reference Bureau

Under current law, the Higher Educational Aids Board (HEAB) administers various student financial aid programs for state residents, including Wisconsin higher education grants, talent incentive grants, tuition grants, handicapped student grants, Indian student grant assistance, minority undergraduate retention grants, and minority teacher loans.

This bill makes the following changes to the above programs: 1) the bill renames the Tuition Grant Program as the “Wisconsin Tuition Grant Program”; 2) the bill specifies that a student must be enrolled in a degree or certificate program to be eligible for a Wisconsin higher education, talent incentive, minority undergraduate retention, Indian student assistance, or handicapped student grant; 3) the bill specifies that a student must be enrolled in a degree program to be eligible for a Wisconsin tuition grant; 4) the bill specifies that the minimum Indian assistance grant is $250; and 5) the bill changes references in the minority undergraduate retention grant and minority teacher loan programs from “Black American” to “African American.” The bill also reorders various statutory provisions based on recommendations by HEAB.

For further information, see the NOTES provided by the Law Revision Committee of the Joint Legislative Council.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

LAW REVISION COMMITTEE PREFATORY NOTE: This bill is a remedial legislation proposal, requested by the Higher Educational Aids Board and introduced by the Law Revision Committee under s. 13.83 (1) (c) 4., stats. After careful consideration of the various provisions of the bill, the Law Revision Committee has determined that this bill makes minor substantive changes in the statutes, and that these changes are desirable as a matter of public policy.

SECTION 1. 20.235 (1) (cg) of the statutes is amended to read:

20.235 (1) (cg) Nursing student stipend loans. The amounts in the schedule for nursing student stipend loans under s. 39.39 39.27.

NOTE: Sections 1 to 23 of this bill change cross-references to various statutory provisions that are renumbered by this bill to place the various grant and assistance programs that are administered by the Higher Educational Aids Board (HEAB) in a new sequence.

SECTION 2. 20.235 (1) (cm) of the statutes is amended to read:
20.235 (1) (cm) Nursing student loan program. The amounts in the schedule for the nursing student loan program loans under s. 39.293 39.271.

SECTION 3. 20.235 (1) (cr) of the statutes is amended to read:

20.235 (1) (cr) Minority teacher loans. The amounts in the schedule for the minority teacher loan program loans under s. 39.40 39.258.

SECTION 4. 20.235 (1) (cu) of the statutes is amended to read:

20.235 (1) (cu) Teacher education loan program loans. The amounts in the schedule for the teacher education loan program loans under s. 39.395 39.274.

SECTION 5. 20.235 (1) (cx) of the statutes is amended to read:

20.235 (1) (cx) Loan program for Loans to teachers and orientation and mobility instructors of visually impaired pupils. The amounts in the schedule for the loans to teachers and orientation and mobility instructors of visually impaired pupils loan program under s. 39.398 39.275.

SECTION 6. 20.235 (1) (d) of the statutes, as affected by 2003 Wisconsin Act 33, is amended to read:

20.235 (1) (d) Dental education contract. The amounts in the schedule for support of those Wisconsin residents enrolled as full-time students in the pursuit of a doctor of dental surgery (D.D.S.) degree. An amount of $8,753 in each fiscal year shall be disbursed under s. 39.46 39.244 for each Wisconsin resident enrolled as a full-time student. The maximum number of Wisconsin residents to be funded under this appropriation is 145 in the 2003–04 fiscal year and 160 in the 2004–05 fiscal year and thereafter.

SECTION 7. 20.235 (1) (e) of the statutes is amended to read:

SECTION 8. 20.235 (1) (fc) of the statutes is amended to read:

20.235 (1) (fc) **Independent student grants program.** Biennially, the amounts in the schedule for the independent student grants program under s. 39.45 39.248.

SECTION 9. 20.235 (1) (fd) of the statutes is amended to read:

20.235 (1) (fd) **Talent incentive grants.** Biennially, the amounts in the schedule for talent incentive grants under s. 39.435 (2) 39.272.

SECTION 10. 20.235 (1) (fe) of the statutes, as affected by 2003 Wisconsin Act 33, is amended to read:

20.235 (1) (fe) **Wisconsin higher education grants; University of Wisconsin System students.** A sum sufficient equal to $20,745,900 in the 2003−04 fiscal year, equal to $19,926,800 in the 2004−05 fiscal year, and equal to the amount determined under s. 39.435 39.276 (7) for the Wisconsin higher education grant program under s. 39.435 39.276 for University of Wisconsin System students, except for grants awarded under s. 39.435 (2) or (5), thereafter.

SECTION 11. 20.235 (1) (ff) of the statutes is amended to read:

20.235 (1) (ff) **Wisconsin higher education grants; technical college students.** Biennially, the amounts in the schedule for the Wisconsin higher education grant program under s. 39.435 39.276 for technical college students, except for grants awarded under s. 39.435 (2) or (5).

SECTION 12. 20.235 (1) (fg) of the statutes is amended to read:

20.235 (1) (fg) **Minority undergraduate retention grants program.** Biennially, the amounts in the schedule for the minority undergraduate retention grant program under s. 39.44 39.256.

SECTION 13. 20.235 (1) (fj) of the statutes is amended to read:
SENATE BILL 294


SECTION 14. 20.235 (1) (fy) of the statutes is amended to read:


SECTION 15. 20.235 (1) (gg) of the statutes is amended to read:

20.235 (1) (gg) Nursing student stipend loan repayments. All moneys received from the repayment of loans made under s. 39.39 39.27, to be used for loans under s. 39.39 39.27.

SECTION 16. 20.235 (1) (gm) of the statutes is amended to read:

20.235 (1) (gm) Indian student grant assistance; contributions. All moneys received from contributions under s. 39.38 39.25 (2), to be used for grants under s. 39.38 39.25.

SECTION 17. 20.235 (1) (k) of the statutes is amended to read:

20.235 (1) (k) Indian student assistance. Biennially, the amounts in the schedule to carry out the purposes of s. 39.38 39.25. All moneys transferred from the appropriation account under s. 20.505 (8) (hm) 4i. shall be credited to this appropriation account. Notwithstanding s. 20.001 (3) (b), the unencumbered balance on June 30 of each odd-numbered year shall revert to the appropriation account under s. 20.505 (8) (hm).

SECTION 18. 20.235 (1) (ke) of the statutes, as created by 2003 Wisconsin Act 33, is amended to read:

20.235 (1) (ke) Wisconsin higher education grants for University of Wisconsin System students; auxiliary enterprises. The amounts in the schedule for the Wisconsin higher education grant program grants under s. 39.435 39.276 for
University of Wisconsin System students, except for grants awarded under s. 39.435 (2) or (5). All moneys transferred to this appropriation from the appropriation under s. 20.285 (1) (h) shall be credited to this appropriation account.

Section 19. 20.235 (1) (km) of the statutes is amended to read:

20.235 (1) (km) Wisconsin higher education grants; tribal college students. Biennially, the amounts in the schedule for the Wisconsin higher education grant program grants under s. 39.435 39.276 for tribal college students, except for grants awarded under s. 39.435 (2) or (5). All moneys transferred from the appropriation account under s. 20.505 (8) (hm) 10. shall be credited to this appropriation account. Notwithstanding s. 20.001 (3) (b), the unencumbered balance on June 30 of each odd-numbered year shall revert to the appropriation account under s. 20.505 (8) (hm).

Section 20. 36.11 (6) (c) of the statutes is amended to read:

36.11 (6) (c) By April 10, 1998, and annually thereafter, the board shall develop and submit to the higher educational aids board for its review under s. 39.285 39.22 (1) a proposed formula for the awarding of grants under s. 39.435, except for grants awarded under s. 39.435 (2) or (5) 39.276, for the upcoming academic year to students enrolled in the system.

Section 21. 36.27 (3) (a) of the statutes is amended to read:

36.27 (3) (a) To a number of needy and worthy nonresident students upon the basis of merit, to be shown by suitable tests, examinations or scholastic records and continued high standards of scholastic attainment. The aggregate amount of these nonresident remissions of tuition shall not exceed an amount equal to full remissions for 8% of the number of nonresident students registered at that institution in the
SENATE BILL 294

preceding year, excluding those students participating in interstate agreements under s. 39.42 39.252.

SECTION 22. 36.27 (3) (b) of the statutes is amended to read:

36.27 (3) (b) To additional individual students who, in the judgment of the board, are deserving of relief from the assessment of nonresident tuition because of extraordinary circumstances. The aggregate amount of these nonresident remissions of tuition shall not exceed an amount equal to full remissions for 2% of the number of nonresident students registered in the preceding year, excluding those students participating in interstate agreements under s. 39.42 39.252.

SECTION 23. 38.04 (7m) of the statutes is amended to read:

38.04 (7m) FINANCIAL AIDS. By April 10, 1998, and annually thereafter, the board shall develop and submit to the higher educational aids board for its review under s. 39.285 39.22 (1) a proposed formula for the awarding of grants under s. 39.435, except for grants awarded under s. 39.435 (2) or (5) 39.276, for the upcoming academic year to students enrolled in the technical colleges.

SECTION 24. 39.246 of the statutes is created to read:

39.246 Handicapped student grants. (1) There is established, to be administered by the board, a higher education grant program for postsecondary resident students enrolled at least half-time in a degree or certificate program and registered as freshmen, sophomores, juniors, or seniors in accredited institutions of higher education in this state.

(2) Grants awarded under sub. (1) shall not be less than $250 during any academic year, unless the joint committee on finance approves an adjustment in the amount of the minimum grant. Grants under sub. (1) shall not exceed $1,800 during any one academic year. The board may not award a grant to the same student for
more than 10 consecutive semesters or their equivalent. The board shall, by rule, 
establish a reporting system to periodically provide student economic data and shall 
promulgate other rules that the board finds necessary to ensure uniform 
administration of the grants awarded under sub. (1).

(4) The board may not make a grant under this section to a person whose name 
appears on the statewide support lien docket under s. 49.854 (2) (b), unless the 
person provides to the board a payment agreement that has been approved by the 
county child support agency under s. 59.53 (5) and that is consistent with rules 
promulgated under s. 49.858 (2) (a).

NOTE: SECTION 24 of this bill specifies that a student must be enrolled in a degree 
or certificate program in order to be eligible for a handicapped student grant.

SECTION 25. 39.26 of the statutes is renumbered 39.20.

NOTE: SECTIONS 25, 27, 28, and 29 of this bill renumber statutory provisions to place 
the various grant and assistance programs administered by HEAB in a new sequence.

SECTION 26. 39.272 of the statutes is created to read:

39.272 Talent incentive grants.

(2) The board may not make a grant under this section to a person whose name 
appears on the statewide support lien docket under s. 49.854 (2) (b), unless the 
person provides to the board a payment agreement that has been approved by the 
county child support agency under s. 59.53 (5) and that is consistent with rules 
promulgated under s. 49.858 (2) (a).

NOTE: SECTION 26 of this bill creates a new statutory section for the Talent 
Incentive Grant Program. Currently, the Talent Incentive Grant Program and the 
Wisconsin Higher Education Grant Program are located in the same section of the 
statutes. SECTION 26 also specifies that the board may not award a talent incentive grant 
to a student whose name appears on the statewide support lien docket, unless the person 
provides to HEAB a payment agreement that has been approved by the county child 
support agency.

SECTION 27. 39.28 of the statutes is renumbered 39.21.

SECTION 28. 39.285 of the statutes is renumbered 39.22 and amended to read:
39.22 Board review of proposed formulae. (1) By May 1, 1998, and annually thereafter, the board shall approve, modify, or disapprove any proposed formula for the awarding of Wisconsin tuition grants or Wisconsin higher education grants for the upcoming academic year submitted under sub. (2) or (3) or s. 36.11 (6) (c) or 38.04 (7m).

(2) By April 10, 1998, and annually thereafter, the Wisconsin Association of Independent Colleges and Universities shall develop and submit to the board for its review under sub. (1) a proposed formula for the awarding of Wisconsin tuition grants under s. 39.30 for the upcoming academic year to students enrolled in degree programs at private nonprofit institutions of higher education.

(3) By April 10, 1998, and annually thereafter, each tribally controlled college in this state is requested to develop and submit to the board for its review under sub. (1) a proposed formula for the awarding of Wisconsin higher education grants under s. 39.435, except for grants awarded under s. 39.435 (2) or (5), 39.276 for the upcoming academic year to students enrolled in degree programs at that tribally controlled college.

SECTION 29. 39.29 of the statutes is renumbered 39.23.

SECTION 30. 39.30 (title) of the statutes is repealed and recreated to read:

39.30 (title) Wisconsin tuition grants.

NOTE: SECTION 30 of this bill changes the name of the “Tuition Grant Program” to the “Wisconsin Tuition Grant Program”.

SECTION 31. 39.30 (2) (intro.) of the statutes is amended to read:

39.30 (2) ELIGIBILITY. (intro.) A resident student enrolled at least half-time in a degree program and registered as a freshman, sophomore, junior, or senior in an
accredited, nonprofit, post-high school, educational institution in this state shall be eligible for grants under this section for each semester of attendance, but except that:

NOTE: Sections 31 and 33 of this bill require under the renamed Wisconsin Tuition Grant Program that a student must be enrolled in a degree program in order to be eligible for the grant.

SECTION 32. 39.30 (2) (f) of the statutes is amended to read:

39.30 (2) (f) No grants may be awarded under this section unless the formula submitted under s. 39.285 39.22 (2) or (3) is approved or modified by the board under s. 39.285 39.22 (1).

NOTE: Sections 32, 34, and 35 of this bill changes cross-references to statutory provisions that are renumbered by this bill to place the various grant and assistance programs administered by HEAB in a new sequence.

SECTION 33. 39.30 (3) (intro.) of the statutes is amended to read:

39.30 (3) BASIS OF GRANTS. (intro.) The grant to be paid to a resident student enrolled at least half-time in a degree program and registered as a freshman, sophomore, junior, or senior after August 1, 1979, shall be determined as follows:

SECTION 34. 39.30 (3) (c) of the statutes is amended to read:

39.30 (3) (c) Multiply the percentage calculated in par. (b) times the student's expected family contribution which has been determined using the same analysis as that used to determine the expected family contribution of students applying for Wisconsin higher education grants under s. 39.435 39.276.

SECTION 35. 39.31 of the statutes is renumbered 39.24, and 39.24 (intro.), as renumbered, is amended to read:

39.24 Determination of student costs. (intro.) In determining a student's total cost of attending a postsecondary institution for the purpose of calculating the amount of a grant under s. 39.25, 39.256, 39.276, or 39.30, 39.38, 39.435 or 39.44, the board shall include the following:
**SECTION 36.** 39.38 (title) of the statutes is renumbered 39.25 (title) and amended to read:

39.25 (title) **Indian student grant assistance.**

**SECTION 37.** 39.38 (1) of the statutes is renumbered 39.25 (1).

*Note:* Sections 35, 36, and 37 of this bill renumber statutory provisions to place the various grant and assistance programs administered by HEAB in a new sequence.

**SECTION 38.** 39.38 (2) of the statutes is renumbered 39.25 (2) and amended to read:

39.25 (2) Grants under this section shall be based on financial need, as determined by the board. The minimum grant shall not be less than $250 and the maximum grant shall not exceed $2,200 per year, of which not more than $1,100 may be from the appropriation under s. 20.235 (1) (k). State aid from this appropriation may be matched by a contribution from a federally recognized American Indian tribe or band that is deposited in the general fund and credited to the appropriation account under s. 20.235 (1) (gm). Grants shall be awarded to students for full-time or part-time attendance in a degree or certificate program at any accredited institution of higher education in this state. The board may not make a grant under this section to a student whose name appears on the statewide support lien docket under s. 49.854 (2) (b), unless the student provides to the board a payment agreement that has been approved by the county child support agency under s. 59.53 (5) and that is consistent with rules promulgated under s. 49.858 (2) (a). Grants shall be renewable for up to 5 years if a recipient remains in good academic standing at the institution that he or she is attending.

*Note:* Section 38 of this bill specifies that a student must be enrolled in a degree or certificate program in order to be eligible for an Indian student assistance grant. Section 38 also creates a minimum Indian assistance grant of $250. Currently, the maximum grant may not exceed $2,200 per year and there is no minimum grant.
SECTION 39. 39.39 of the statutes is renumbered 39.27, and 39.27 (2) (b), as renumbered, is amended to read:

39.27 (2) (b) Promulgate rules to administer this section, including rules establishing loan amounts and the criteria and procedures for loan forgiveness and for selecting loan recipients. Loan recipients shall be selected on the basis of financial need, as determined by the board, using the needs analysis methodology used under s. 39.435 39.276.

NOTE: Sections 39, 40, 41, and 42 of this bill renumber statutory provisions to place the various grant and assistance programs administered by HEAB in a new sequence.

SECTION 40. 39.393 of the statutes is renumbered 39.271.

SECTION 41. 39.395 of the statutes is renumbered 39.274.

SECTION 42. 39.398 of the statutes is renumbered 39.275.

SECTION 43. 39.40 of the statutes is renumbered 39.258, and 39.258 (1) (a), as renumbered, is amended to read:

39.258 (1) (a) An African American.

NOTE: Section 43 of this bill changes a reference in the Minority Teacher Loan Program from “Black American” to “African American”.

SECTION 44. 39.41 of the statutes is renumbered 39.242.

NOTE: Sections 44, 45, and 46 of this bill renumber statutory provisions to place the various grant and assistance programs administered by HEAB in a new sequence.

SECTION 45. 39.42 of the statutes is renumbered 39.252.

SECTION 46. 39.435 (title) of the statutes is renumbered 39.276 (title) and amended to read:

39.276 (title) Wisconsin higher education grants and talent incentive grants.

SECTION 47. 39.435 (1) of the statutes is renumbered 39.276 (1) and amended to read:
39.276 (1) There is established, to be administered by the board, a higher education grant program for postsecondary resident students enrolled at least half-time in a degree or certificate program and registered as freshmen, sophomores, juniors, or seniors in accredited institutions of higher education or in tribally controlled colleges in this state. Except as authorized under sub. (5), such grants shall be made only to students enrolled in nonprofit public institutions or tribally controlled colleges in this state.

**NOTE:** Section 47 of this bill specifies that a student must be enrolled in a degree or certificate program in order to be eligible for a Wisconsin higher education grant.

**SECTION 48.** 39.435 (2) of the statutes is renumbered 39.272 (1) and amended to read:

39.272 (1) The board shall award talent incentive grants to uniquely needy students enrolled at least half-time in a degree or certificate program as first-time freshmen at public and private nonprofit institutions located in this state and to sophomores, juniors, and seniors who received such grants as freshmen. No grant under this subsection may exceed be less than $250 or more than $1,800 for any academic year. The board may not award a grant to the same student for more than 10 consecutive semesters or their equivalent. The board shall promulgate rules establishing eligibility criteria for grants under this subsection.

**NOTE:** Section 48 of this bill specifies that a student must be enrolled in a degree or certificate program in order to be eligible for a talent incentive grant. Section 48 also creates a minimum talent incentive grant of $250. Currently, the maximum grant may not exceed $1,800 per year and there is no minimum grant.

**SECTION 49.** 39.435 (3) of the statutes, as affected by 2003 Wisconsin Act 33, is renumbered 39.276 (3).

**NOTE:** Sections 49, 50, 51, 52, 53, and 54 of this bill renumber statutory provisions to place the various grant and assistance programs administered by HEAB in a new sequence.
**SECTION 50.** 39.435 (4) of the statutes is renumbered 39.276 (4), and 39.276 (4) (d), as renumbered, is amended to read:

39.276 (4) (d) The awarding of grants under this section is subject to any formula approved or modified by the board under s. 39.285 39.22 (1).

**SECTION 51.** 39.435 (5) of the statutes is renumbered 39.246 (3).

**SECTION 52.** 39.435 (6) of the statutes is renumbered 39.276 (6).

**SECTION 53.** 39.435 (7) of the statutes, as affected by 2003 Wisconsin Act 33, is renumbered 39.276 (7).

**SECTION 54.** 39.435 (8) of the statutes, as created by 2003 Wisconsin Act 33, is renumbered 39.276 (8).

**SECTION 55.** 39.44 (title) of the statutes is renumbered 39.256 (title) and amended to read:

39.256 (title) **Minority undergraduate retention grants.**

**Note:** Section 55 of this bill changes the name of the “minority undergraduate grant” to the “minority undergraduate retention grant”.

**SECTION 56.** 39.44 (1) to (5) of the statutes are renumbered 39.256 (1) to (5), and 39.256 (1) (a) 1. and (b), as renumbered, are amended to read:

39.256 (1) (a) 1. Is a Black an African American.

(b) There is established, to be administered by the board, the a minority undergraduate retention grant program for minority undergraduates enrolled at least half-time in a degree or certification program in private, nonprofit higher educational institutions in this state or in technical colleges in this state.

**Note:** Section 56 of this bill changes a reference in the renamed Minority Undergraduate Retention Grant Program from “Black American” to “African American”.

**SECTION 57.** 39.45 of the statutes is renumbered 39.248, and 39.248 (1) (a), as renumbered, is amended to read:
SENATE BILL 294

39.248 (1) (a) “Institution of higher education” means a public or private nonprofit educational institution meeting the requirements of s. 39.276 or 39.30 or 39.435 for the purpose of awarding grants under those sections.

NOTE: SECTIONS 57 to 60 renumber statutory provisions to place the various grant and assistance programs administered by HEAB in a new sequence.

SECTION 58. 39.46 of the statutes is renumbered 39.244.

SECTION 59. 39.47 of the statutes is renumbered 39.254, and 39.254 (2), as renumbered, is amended to read:

39.254 (2) The agreement under this section shall provide for the waiver of nonresident tuition for a resident of either state who is enrolled in a public vocational school located in the other state. The agreement shall also establish a reciprocal fee structure for residents of either state who are enrolled in public institutions of higher education, other than vocational schools, located in the other state. The reciprocal fee may not exceed the higher of the resident tuition that would be charged the student at the public institution of higher education in which the student is enrolled or the resident tuition that would be charged the student at comparable public institutions of higher education located in his or her state of residence, as specified in the annual administrative memorandum under sub. (2g). The agreement shall take effect on July 1, 1998. The agreement is subject to the approval of the joint committee on finance under s. 39.42 39.252.

SECTION 60. 39.48 of the statutes, as affected by 2003 Assembly Bill 19, is renumbered 39.376.

SECTION 61. 45.25 (1m) of the statutes, as affected by 2003 Wisconsin Act 33, is amended to read:
45.25 (1m) Administration. The department shall administer a tuition reimbursement program for eligible veterans enrolling as undergraduates in any institution of higher education, as defined in s. 45.396 (1) (a), in this state, enrolling in a school that is approved under s. 45.35 (9m), enrolling in a proprietary school that is approved under s. 45.54, or receiving a waiver of nonresident tuition under s. 39.47 39.254.

Note: Sections 61 to 64 of the bill change cross-references to various statutory provisions that are renumbered by the bill to place the various grant and assistance programs that are administered by HEAB in a new sequence.

SECTION 62. 45.25 (3) (a) of the statutes, as affected by 2003 Wisconsin Act 33, is amended to read:

45.25 (3) (a) Except as provided in par. (am), an individual who meets the requirements under sub. (2), upon satisfactory completion of a full-time undergraduate semester in any institution of higher education, as defined in s. 45.396 (1) (a), in this state, any school that is approved under s. 45.35 (9m), any proprietary school that is approved under s. 45.54, or any institution from which the individual receives a waiver of nonresident tuition under s. 39.47 39.254, may be reimbursed an amount not to exceed the total cost of the individual's tuition minus any grants or scholarships, including those made under s. 21.49, that the individual receives specifically for the payment of the tuition, or the standard cost of tuition for a state resident for an equivalent undergraduate semester at the University of Wisconsin–Madison, whichever is less. Reimbursement is available only for tuition that is part of a curriculum that is relevant to a degree in a particular course of study at the institution.

SECTION 63. 45.25 (4) (a) of the statutes is amended to read:
SENATE BILL 294

45.25 (4) (a) An individual is not eligible for reimbursement under sub. (2) for more than 120 credits or 8 full semesters of full-time study at any institution of higher education, as defined in s. 45.396 (1) (a), in this state, 60 credits or 4 full semesters of full-time study at any institution of higher education, as defined in s. 45.396 (1) (a), in this state that offers a degree upon completion of 60 credits, or an equivalent amount of credits at a school that is approved under s. 45.35 (9m), at a proprietary school that is approved under s. 45.54, or at an institution where he or she is receiving a waiver of nonresident tuition under s. 39.47 39.254.

SECTION 64. 71.05 (6) (b) 28. (intro.) of the statutes is amended to read:

71.05 (6) (b) 28. (intro.) An amount paid by a claimant for tuition expenses for a student who is the claimant or who is the claimant’s child and the claimant’s dependent who is claimed under section 151 (c) of the Internal Revenue Code, to attend any university, college, technical college, or a school approved under s. 45.54, that is located in Wisconsin or to attend a public vocational school or public institution of higher education in Minnesota under the Minnesota–Wisconsin reciprocity agreement under s. 39.47 39.254, calculated as follows:

(END)