

2017 DRAFTING REQUEST

Bill

For: **Rob Stafsholt (608) 266-7683** Drafter: **mshovers**
 By: **Charlene** Secondary Drafters: **kpleviak**
 Date: **11/8/2017**
 Same as LRB: May Contact:

Submit via email: **YES**
 Requester's email: **Rep.Stafsholt@legis.wisconsin.gov**
 Carbon copy (CC) to: **krista.pleviak@legis.wisconsin.gov**

Pre Topic:

No specific pre topic given

Topic:

Create individual and corporate tax deductions for tuition paid for apprenticeship programs

Instructions:

Redraft 15-5038/P1. Indiv. and corp. deduction for amounts spent on DWD-approved apprenticeship programs.

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	mshovers 11/8/2017	eweiss 11/8/2017			
/1			dwalker 11/8/2017	lparisi 11/20/2017	State Tax Exempt

Per Charlene phone call

FE Sent For: *2*

<END>

at intro



State of Wisconsin
2015-2016 LEGISLATURE

4788/1
LRB-5038/P1
MES&KRF:kf
emw
pmr

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

today

SAV
WDF
PWF

gen

- 1 **AN ACT to create** 71.05 (6) (b) 53.; 71.26 (1) (i) and 71.45 (1) (d) of the statutes;
- 2 **relating to:** creating individual and corporate income and franchise tax
- 3 deductions for tuition paid for apprenticeship programs. ✓

Analysis by the Legislative Reference Bureau

This bill creates an income and franchise tax deduction for tuition expenses paid by an individual or corporation for an individual to participate in an apprenticeship program that is approved by the Department of Workforce Development. If the deduction is claimed by an individual, the participant in the apprenticeship program must be the individual or his or her dependent. The deduction first applies to taxable years beginning after December 31, 2016. ✓

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:

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SECTION 1. 71.05 (6) (b) ~~53.~~⁵⁴ of the statutes is created to read:

SECTION 1

1

71.05 (6) (b) ~~52~~ a. Subject to the definitions provided in subd. ~~52~~ b. to d., for

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taxable years beginning after December 31, ~~2016~~ ²⁰¹⁷, tuition expenses that are paid in

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the year to which the claim relates by a claimant for the claimant or the claimant's

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dependent, or both, to participate in an apprenticeship program.

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b. In this subdivision "apprenticeship program" has the meaning given in s.

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106.001 (4).

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c. In this subdivision, "claimant" means an individual who files a claim under

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this subdivision.

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d. In this subdivision, "dependent" means an individual claimed by a claimant

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as a dependent under section 151 (c) of the Internal Revenue Code on his or her tax

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return.

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SECTION 2. 71.26 (1) (i) of the statutes is created to read:

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71.26 (1) (i) *Apprenticeship program tuition payments.* For taxable years

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beginning after December 31, ~~2016~~ ²⁰¹⁷, an amount equal to the amount the taxpayer

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paid in the taxable year for tuition expenses for an individual to participate in an

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apprenticeship program, as defined in s. 106.001 (4).

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SECTION 3. 71.45 (1) (d) of the statutes is created to read:

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71.45 (1) (d) For taxable years beginning after December 31, ~~2016~~ ²⁰¹⁷, an amount

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equal to the amount the taxpayer paid in the taxable year for tuition expenses for an

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individual to participate in an apprenticeship program, as defined in s. 106.001 (4).

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(END)