



State of Wisconsin
2017 - 2018 LEGISLATURE

LRBa2134/1
KRP&MES:amn&ahe

**ASSEMBLY AMENDMENT 2,
TO ASSEMBLY BILL 734**

February 15, 2018 - Offered by Representatives STAFSHOLT and BILLINGS.

- 1 At the locations indicated, amend the bill as follows:
- 2 **1.** Page 2, line 1: delete “b. to d.” and substitute “b. to e.”.
- 3 **2.** Page 2, line 2: after “expenses” insert “or fees”.
- 4 **3.** Page 2, line 4: after “program” insert “or to have the right to participate in
5 related instruction”.
- 6 **4.** Page 2, line 11: after that line insert:
7 “e. In this subdivision, “related instruction” means related instruction, as
8 described under s. 106.01 (6).”.
- 9 **5.** Page 2, line 13: delete lines 13 to 16 and substitute:
10 “71.26 (1) (i) *Apprenticeship program tuition payments.* 1. Subject to the
11 limitations and definitions in this paragraph, for taxable years beginning after
12 December 31, 2017, any of the following amounts a taxpayer paid in the taxable year:

1 a. Any amount paid for tuition expenses for an individual to participate in an
2 apprenticeship program.

3 b. Any amount contributed to an apprenticeship program fund to the extent the
4 contribution is used directly or indirectly to provide related instruction.

5 2. No taxpayer may claim a deduction under this paragraph for any amount
6 for which the taxpayer receives reimbursement under s. 106.05 (2).

7 3. In this paragraph:

8 a. “Apprenticeship program” has the meaning given in s. 106.001 (4).

9 b. “Apprenticeship program fund” means a separate fund that is established
10 and maintained by one or more sponsors for the purpose of paying the costs and
11 expenses of operating an apprenticeship program.

12 c. “Related instruction” means related instruction, as described under s. 106.01
13 (6).

14 d. “Sponsor” has the meaning given in s. 106.001 (8).”.

15 **6.** Page 2, line 18: delete lines 18 to 20 and substitute:

16 “71.45 (1) (d) 1. Subject to the limitations and definitions in this paragraph, for
17 taxable years beginning after December 31, 2017, any of the following amounts a
18 taxpayer paid in the taxable year:

19 a. Any amount paid for tuition expenses for an individual to participate in an
20 apprenticeship program.

21 b. Any amount contributed to an apprenticeship program fund to the extent the
22 contribution is used directly or indirectly to provide related instruction.

23 2. No taxpayer may claim a deduction under this paragraph for any amount
24 for which the taxpayer receives reimbursement under s. 106.05 (2).

