State

Tax Exempt

## 2019 DRAFTING REQUEST

Bill						
For:	Administr	ation-Budget	Dr	after:	elunder	
By:	Quinn		Se	condary Drafters:		
Date:	12/6/2018		Ma	ay Contact:		
Same as LRB:						
Submit via email: Requester's email: Carbon copy (CC) to:		erika.lunder@	YES doasbostatlanguage@wisconsin.gov erika.lunder@legis.wisconsin.gov joseph.kreye@legis.wisconsin.gov			
Pre Top	ic:			······································		
DOA:Quinn, BB0139 -						
Topic:		·				
Repeal of the private school tuition subtraction						
Instructions:						
See attac	ched					
Drafting History:						
Vers.	<u>Drafted</u>	Reviewed	Submitted	<u>Jacketed</u>	Required	
/?	elunder 12/10/2018	ccarmich 12/13/2018				
/P1	elunder 2/15/2019	ccarmich 2/15/2019	lparisi 12/13/2018		State Tax Exempt	

FE Sent For:

/P2

<**END>** 

dwalker

2/15/2019

#### Kreye, Joseph

From:

Lunder, Erika

Sent:

Thursday, December 06, 2018 12:55 PM

To:

Kreye, Joseph

Subject:

FW: Statutory Language Drafting Request - 2019-21

Hi Joe,

Do you want me to do these?

From: Hanaman, Cathlene < Cathlene. Hanaman@legis.wisconsin.gov>

Sent: Thursday, December 6, 2018 12:37 PM

To: Lunder, Erika < Erika. Lunder@legis.wisconsin.gov>; Kreye, Joseph < Joseph. Kreye@legis.wisconsin.gov>

Subject: FW: Statutory Language Drafting Request - 2019-21

From: Quinn, Brian D - DOA < Brian.Quinn@wisconsin.gov >

Sent: Thursday, December 06, 2018 12:35 PM

To: Hanaman, Cathlene < Cathlene. Hanaman@legis.wisconsin.gov >

Cc: Ziegler, Paul - DOA < Paul 2. Ziegler@wisconsin.gov >; Quinn, Brian D - DOA < Brian.Quinn@wisconsin.gov >

**Subject:** Statutory Language Drafting Request - 2019-21

Biennial Budget: 2019-21

Topic: Repeal Private School Tuition Subtraction

Tracking Code: BB0139

SBO Team: TLGED

SBO Analyst: Quinn, Brian D - DOA

Phone: (608) 266-1923

E-mail: <u>brian.quinn@wisconsin.gov</u>

Agency Acronym: 566

Agency Number: 566

Priority: Medium

Intent:

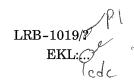
Repeal the private school tuition subtraction under s. 71.05 (6)(b)49

Attachments: False

Please send completed drafts to <u>SBOStatlanguage@spmail.enterprise.wistate.us</u>



## State of Misconsin 2019 - 2020 LEGISLATURE



DOA:.....Quinn, BB0139 - Repeal of the private school tuition subtraction

#### FOR 2019-2021 BUDGET -- NOT READY FOR INTRODUCTION

IN: 12/10 DUE: 12/14

SIAV X-ref SICV

AN ACT ...; relating to: the budget.

# Analysis by the Legislative Reference Bureau TAXATION

#### INCOME TAXATION

insert tax-exempt component

1

This bill repeals the subtraction for private school tuition expenses that an individual may claim when determining his or her income for income tax purposes.

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:

- **Section 1.** 71.05 (6) (b) 49. a. of the statutes is amended to read:
- 3 71.05 (6) (b) 49. a. Subject to the definitions provided in subd. 49. b. to g. and
- 4 the limitations specified in subd. 49. h. to j. for taxable years beginning after
- 5 December 31, 2013, and before January 1, 2020, and subject to the limitation in subd.
- 6 49. k. for taxable years beginning after December 31, 2017, and before January 1,

#### SECTION 1

- 1 2020, tuition expenses that are paid by a claimant for tuition for a pupil to attend an
- 2 eligible institution.

History: 1987 a. 312; 1987 a. 411 ss. 42, 43, 45, 47 to 49, 51 to 53; 1989 a. 31, 46; 1991 a. 2, 37, 39, 269; 1993 a. 16, 112, 204, 263, 437; 1995 a. 27, 56, 209, 227, 261, 371, 403, 453; 1997 a. 27, 35, 39, 237; 1999 a. 9, 32, 44, 54, 65, 167; 2001 a. 16, 104, 105, 109; 2003 a. 85, 99, 119, 135, 183, 255, 289, 321, 326; 2005 a. 22, 25, 216, 254, 335, 361, 479, 483; 2007 a. 20, 96, 226; 2009 a. 2, 28, 205, 265, 269, 276, 295, 332, 344; 2011 a. 3, 5, 10, 32, 212, 232, 237; 2011 a. 260 ss. 80, 81; 2013 a. 19, 20, 128, 145; 2013 a. 166 s. 76; 2013 a. 173, 227; 2015 a. 55, 60, 84, 195; 2015 a. 197 s. 51; 2015 a. 216, 312; 2017 a. 17, 58, 59, 197, 231.

- **Section 2.** 71.05 (6) (b) 49.  $\mathbf{k}$  of the statutes is amended to read:
- 71.05 (6) (b) 49. k. For taxable years beginning after December 31, 2017, and before January 1, 2020, no modification may be claimed under this subdivision for an amount paid for tuition expenses, as described under this subdivision, if the source of the payment is an amount withdrawn from a college savings account, as described in s. 224.50.

History: 1987 a. 312; 1987 a. 411 ss. 42, 43, 45, 47 to 49, 51 to 53; 1989 a. 31, 46; 1991 a. 2, 37, 39, 269; 1993 a. 16, 112, 204, 263, 437; 1995 a. 27, 56, 209, 227, 261, 371, 403, 453; 1997 a. 27, 35, 39, 237; 1999 a. 9, 32, 44, 54, 65, 167; 2001 a. 16, 104, 105, 109; 2003 a. 85, 99, 119, 135, 183, 255, 289, 321, 326; 2005 a. 22, 25, 216, 254, 335, 361, 479, 483; 2007 a. 20, 96, 226; 2009 a. 2, 28, 205, 265, 269, 276, 295, 332, 344; 2011 a. 3, 5, 10, 32, 212, 232, 237; 2011 a. 260 ss. 80, 81; 2013 a. 19, 20, 128, 145; 2013 a. 166 s. 76; 2013 a. 173, 227; 2015 a. 55, 60, 84, 195; 2015 a. 197 s. 51; 2015 a. 216, 312; 2017 a. 17, 58, 59, 197, 231.

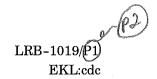
- 9 **Section 3.** 71.05 (6) (b) 49. L. of the statutes is created to read:
- 71.05 (6) (b) 49. L. No new claim may be filed under this subdivision for a taxable year that begins after December 31, 2019.

12 (END)



1

## State of Misconsin 2019 - 2020 LEGISLATURE



DOA:.....Quinn, BB0139 - Repeal of the private school tuition subtraction

#### FOR 2019-2021 BUDGET -- NOT READY FOR INTRODUCTION

IN: 2/13 DUE: 2/15

AN ACT ...; relating to: the budget.

### Analysis by the Legislative Reference Bureau

Sub: Sub: Repeal of the private school trition subtraction

#### **TAXATION**

#### **INCOME TAXATION**

The bill repeals the subtraction for private school tuition expenses that an individual may claim when determining his or her income for income tax purposes.

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:

- **Section 1.** 71.05 (6) (b) 49. a. of the statutes is amended to read:
- 3 71.05 (6) (b) 49. a. Subject to the definitions provided in subd. 49. b. to g. and
- 4 the limitations specified in subd. 49. h. to j. for taxable years beginning after

1	December 31, 2013, and before January 1, 2020, and subject to the limitation in subd.
2	49. k. for taxable years beginning after December 31, 2017, and before January 1,
3	2020, tuition expenses that are paid by a claimant for tuition for a pupil to attend an
4	eligible institution.
5	<b>Section 2.</b> 71.05 (6) (b) 49. k. of the statutes is amended to read:
6	71.05 (6) (b) 49. k. For taxable years beginning after December 31, 2017, and
7	before January 1, 2020, no modification may be claimed under this subdivision for
8	an amount paid for tuition expenses, as described under this subdivision, if the
9	source of the payment is an amount withdrawn from a college savings account, as
10	described in s. 224.50.
11	Section 3. 71.05 (6) (b) 49. L. of the statutes is created to read:
12	71.05 (6) (b) 49. L. No new claim may be filed under this subdivision for a
13	taxable year that begins after December 31, 2019.
14	(END)

#### Lunder, Erika

From:

Quinn, Brian D - DOA

Sent:

Wednesday, February 13, 2019 9:39 AM

To:

Lunder, Erika

Subject:

Private School Tuition Subtraction Repeal Draft - 19-1019/P1

Erika,

This repeal should be effective beginning in tax year 2019, so the language should read "and before January 1, 2019" in those locations and Section 3 should be revised to say "...after December 31, 2018."

Thanks!

Brian Quinn
Executive Policy and Budget Analyst - Advanced
Wisconsin Department of Administration
Division of Executive Budget and Finance
(608)-266-1923



### State of Misconsin 2019 - 2020 LEGISLATURE

LRB-1019/P2 EKL:edc

DOA:.....Quinn, BB0139 - Repeal of the private school tuition subtraction

### FOR 2019-2021 BUDGET -- NOT READY FOR INTRODUCTION

1 AN ACT ...; relating to: the budget.

# Analysis by the Legislative Reference Bureau TAXATION

#### INCOME TAXATION

### 1. Repeal of the private school tuition subtraction

The bill repeals the subtraction for private school tuition expenses that an individual may claim when determining his or her income for income tax purposes.

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.

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13	taxable year that begins after December 31, 2018.
14	(END)