

2019 DRAFTING REQUEST

Bill

For: **Administration-Budget** Drafter: **elunder**
 By: **Quinn** Secondary Drafters:
 Date: **12/6/2018** May Contact:

Same as LRB:

Submit via email: **YES**
 Requester's email:
 Carbon copy (CC) to: **doasbostatlanguage@wisconsin.gov**
erika.lunder@legis.wisconsin.gov
joseph.kreye@legis.wisconsin.gov

Pre Topic:

DOA:.....Quinn, BB0139 -

Topic:

Repeal of the private school tuition subtraction

Instructions:

See attached

Drafting History:

| <u>Vers.</u> | <u>Drafted</u> | <u>Reviewed</u> | <u>Submitted</u> | <u>Jacketed</u> | <u>Required</u> |
|--------------|-----------------------|------------------------|-----------------------|-----------------|---------------------|
| /? | elunder 12/10/2018 | ccarmich 12/13/2018 | | | |
| /P1 | elunder 2/15/2019 | ccarmich 2/15/2019 | lparisi 12/13/2018 | | State Tax Exempt |
| /P2 | | | dwalker 2/15/2019 | | State Tax Exempt |

FE Sent For: **<END>**

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 <Paul2.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: brian.quinn@wisconsin.gov

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 SBOSatlanguag@spmail.enterprise.wistate.us



State of Wisconsin
2019 - 2020 LEGISLATURE

LRB-1019/7

EKL:...

PI
Tedc

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

FOR 2019-2021 BUDGET -- NOT READY FOR INTRODUCTION

IN: 12/10
DUE: 12/14

SLAV
x-ref
skw

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

Analysis by the Legislative Reference Bureau

TAXATION

INCOME TAXATION

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.

insert tax-exempt component →

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

2 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,

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.

3 **SECTION 2.** 71.05 (6) (b) 49. k. of the statutes is amended to read:

4 71.05 (6) (b) 49. k. For taxable years beginning after December 31, 2017, and
5 before January 1, 2020, no modification may be claimed under this subdivision for
6 an amount paid for tuition expenses, as described under this subdivision, if the
7 source of the payment is an amount withdrawn from a college savings account, as
8 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:

10 71.05 (6) (b) 49. L. No new claim may be filed under this subdivision for a
11 taxable year that begins after December 31, 2019.

12 (END)



State of Wisconsin
2019 - 2020 LEGISLATURE

LRB-1019/P1
EKL:cde

(P2)

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

FOR 2019-2021 BUDGET -- NOT READY FOR INTRODUCTION

IN: 2/13
DUE: 2/15

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

Analysis by the Legislative Reference Bureau

Sub:sub: Repeal of the private school tuition 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:

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SECTION 1

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
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5 **SECTION 2.** 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
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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.

8

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 Wisconsin
2019 - 2020 LEGISLATURE

LRB-1019/P2
EKL:cde

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.

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12 71.05 (6) (b) 49. L. No new claim may be filed under this subdivision for a
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14 (END)