



State of Wisconsin
2013 - 2014 LEGISLATURE

January 2014 Special Session



LRBa2003/1
MES&JK:sac:jf

**SENATE AMENDMENT 2,
TO 2013 SENATE BILL 1**

March 4, 2014 – Offered by Senator HANSEN.

1 At the locations indicated, amend the bill as follows:

2 **1.** Page 1, line 11: after “rate;” insert “the individual income tax subtract
3 modification for tuition and student fees;”.

4 **2.** Page 2, line 1: delete lines 1 and 2 and substitute: “records credit; the
5 relocated business credit; and”.

6 **3.** Page 7, line 14: after that line insert:

7 “**SECTION 16s.** 71.05 (6) (b) 28. (intro.) of the statutes is amended to read:

8 71.05 (6) (b) 28. (intro.) An amount paid by a claimant for tuition expenses and
9 mandatory student fees for a student who is the claimant or who is the claimant’s
10 child and the claimant’s dependent who is claimed under section 151 (c) of the
11 Internal Revenue Code, to attend any university, college, technical college or a school
12 approved under s. 38.50, that is located in Wisconsin or to attend a public vocational
13 school or public institution of higher education in Minnesota under the

1 Minnesota-Wisconsin reciprocity agreement under s. 39.47, calculated as follows: in
2 subd. 28. a., am., e., f., and h. In this subdivision, “tuition expenses” includes any
3 amount paid by a claimant in the year to which the claim relates on a loan, the
4 proceeds of which were used by the claimant to pay the claimant’s expenses for
5 tuition, fees, books, room and board, and educational supplies that were directly
6 related to the claimant’s attendance at an eligible educational institution, as defined
7 in s. 18.81 (2).

8 **SECTION 16t.** 71.05 (6) (b) 28. j. of the statutes is created to read:

9 71.05 (6) (b) 28. j. The provisions of subd. 28. b., c., d., and g. do not apply to
10 a taxable year that begins after December 31, 2013.”.

11 **4.** Page 10, line 15: delete the material beginning with that line and ending
12 with page 11, line 11.

13 **5.** Page 11, line 15: delete the material beginning with that line and ending
14 with page 13, line 14.

15 **6.** Page 17, line 18: delete lines 18 to 21.

16 **7.** Page 18, line 2: after that line insert:

17 “(4m) TUITION EXPENSES DEDUCTION. The treatment of section 71.05 (6) (b) 28.
18 (intro.) and j. of the statutes first applies to taxable years beginning on January 1 of
19 the year in which this subsection takes effect, except that if this subsection takes
20 effect after July 31 the treatment of section 71.05 (6) (b) 28. (intro.) and j. of the
21 statutes first applies to taxable years beginning on January 1 of the year following
22 the year in which this subsection takes effect.”.

23 **8.** Page 18, line 3: delete lines 3 to 6.

