



State of Wisconsin
2019 - 2020 LEGISLATURE

LRBs0083/1
MES:ahc

**SENATE SUBSTITUTE AMENDMENT 1,
TO SENATE BILL 45**

October 9, 2019 - Offered by Senator JACQUE.

1 **AN ACT** *to create* 71.05 (6) (a) 30. and 71.05 (6) (b) 54. of the statutes; **relating**
2 **to:** creating an individual income tax deduction for tuition paid for
3 apprenticeship programs.

Analysis by the Legislative Reference Bureau

This bill creates an individual income tax deduction for tuition expenses paid by an individual 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, 2019.

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

4 **SECTION 1.** 71.05 (6) (a) 30. of the statutes is created to read:

