

State of Wisconsin



2021 Senate Bill 125

Date of enactment:
Date of publication*:

2021 WISCONSIN ACT

AN ACT *to create* 71.05 (6) (a) 30. and 71.05 (6) (b) 57. of the statutes; **relating to:** creating an individual income tax subtraction for tuition paid for apprenticeship programs.

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

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

71.05 (6) (a) 30. Any amount for which a subtraction is claimed under par. (b) 57. to the extent that the amount was not used for tuition or was refunded or otherwise returned to the taxpayer.

SECTION 2. 71.05 (6) (b) 57. of the statutes is created to read:

71.05 (6) (b) 57. a. For taxable years beginning after December 31, 2020, and subject to the definition and limitations in subd. 57. b. to d., tuition expenses that are paid in the taxable year by an individual for the individual or the individual's dependent, as defined in section 152 of

the Internal Revenue Code, to participate in an apprenticeship program.

b. In this subdivision, "apprenticeship program" has the meaning given in s. 106.001 (4).

c. No subtraction may be made under this subdivision for an amount paid for an apprenticeship program if the source of the payment is an amount withdrawn from a college savings account, as described in s. 224.50, or from a college tuition and expenses program, as described in s. 224.48.

d. The subtraction that may be claimed under this subdivision for an amount paid for an apprenticeship program is reduced by the amount paid for an apprenticeship program that is being claimed as a modification for tuition expenses or mandatory student fees under subd. 28.

* Section 991.11, WISCONSIN STATUTES: Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication."