



State of Wisconsin
2023 - 2024 LEGISLATURE

LRBs0368/1
JK:cdc

**ASSEMBLY SUBSTITUTE AMENDMENT 1,
TO ASSEMBLY BILL 779**

February 22, 2024 - Offered by Representative SHANKLAND.

1 **AN ACT** *to create* 71.07 (11) and 71.10 (4) (eb) of the statutes; **relating to:**
2 creating an individual income tax credit for completing an apprenticeship
3 program.

Analysis by the Legislative Reference Bureau

The bill allows an individual enrolled in an apprenticeship program to claim an income tax credit of \$500 for the taxable year in which the individual completes the program.

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

4 **SECTION 1.** 71.07 (11) of the statutes is created to read:
5 71.07 (11) ELIGIBLE APPRENTICESHIP EXPENSES CREDIT. (a) *Definitions.* In this
6 subsection:
7 1. "Apprentice" has the meaning given in s. 106.001 (1).

