



State of Wisconsin
2021 - 2022 LEGISLATURE

LRBa0498/1
EKL:amn

**ASSEMBLY AMENDMENT 1,
TO ASSEMBLY BILL 115**

September 20, 2021 - Offered by Representative ANDRACA.

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

2 **1.** Page 2, line 2: delete “tuition” and substitute “expenses described in par. (b)
3 54. a.”.

4 **2.** Page 2, line 8: delete “, as defined in section 152 of the Internal Revenue
5 Code,”.

6 **3.** Page 2, line 9: after “program” insert “and child care expenses that are paid
7 in the taxable year by the individual to enable the individual or the individual’s
8 dependent to participate in an apprenticeship program”.

9 **4.** Page 2, line 11: after that line insert:

10 “be. In this subdivision, “child care expenses” means the expenses paid for the
11 care of a dependent under the age of 13 of the individual described in subd. 54. a. or
12 a dependent under the age of 13 of the dependent described in subd. 54. a.

