



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.

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***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.

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***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).

