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# Wisconsin Legislative Council

## AMENDMENT MEMO

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**2019 Assembly Bill 45**

**Assembly Substitute  
Amendment 1**

### **2019 ASSEMBLY BILL 45**

2019 Assembly Bill 45 creates a tax deduction that may be claimed by an individual or a corporation for tuition expenses paid for an individual's participation in an apprenticeship program that is approved by the Department of Workforce Development (DWD). The bill provides that if the deduction is claimed by an individual, the individual, or his or her dependent, must participate in the apprenticeship program.

### **ASSEMBLY SUBSTITUTE AMENDMENT 1**

Assembly Substitute Amendment 1 creates an individual income tax deduction, but unlike Assembly Bill 45, it does not create a corporate tax deduction. An individual may claim the deduction if he or she, or his or her dependent, participates in an apprenticeship program that is approved by DWD. The substitute amendment clarifies that an individual may not claim the deduction for tuition that is paid from a college savings account or college tuition and expenses program or if he or she claims the deduction as higher education tuition under a different provision of the tax code. The substitute amendment requires the taxpayer to add to his or her gross wage amount any monies that were deducted for the purpose of participating in an apprenticeship program, but not actually used for tuition.

### **BILL HISTORY**

2019 Assembly Bill 45 was introduced by Representative Stafsholt on February 28, 2019. Assembly Substitute Amendment 1 to Assembly Bill 45 was offered by Representative Stafsholt on October 10, 2019. On January 14, 2020, the Assembly Committee on Workforce Development unanimously recommended adoption of Assembly Substitute Amendment 1 and adoption of the bill, as amended.

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