
**State of Wisconsin
Office of the Governor**

December 3, 2021

The Honorable, the Senate:

I am vetoing **Senate Bill 125** in its entirety.

This bill would permit a tax subtraction for certain tuition expenses paid by an individual for the individual or their dependent to participate in an apprenticeship program approved by the Department of Workforce Development.

I am vetoing this bill in its entirety because I object to the manner in which it is duplicative of certain existing tax benefits while leaving out important partners in Wisconsin's apprenticeship system. Under current law, an individual can qualify for existing tuition tax breaks for tuition they have paid to a variety of higher education institutions, including but not limited to Wisconsin universities, technical colleges, private colleges, certain approved vocational schools, and even institutions of higher education in Minnesota that fall under the Minnesota-Wisconsin reciprocity agreement. Furthermore, the bill omits key participants in the apprenticeship system by not including tuition expenses paid by trade unions and employers on behalf of their employees.

Respectfully submitted,

TONY EVERS

Governor