



2019 SENATE BILL 45

February 25, 2019 - Introduced by Senators JACQUE, CARPENTER, COWLES, DARLING, FEYEN, NASS, OLSEN and L. TAYLOR, cosponsored by Representatives STAFSHOLT, DOYLE, ALLEN, BRANDTJEN, BROOKS, DITTRICH, EDMING, GUNDRUM, HORLACHER, JAGLER, KNODL, KUGLITSCH, MAGNAFICI, MURSAU, OLDENBURG, PETRYK, QUINN, RAMTHUN, SKOWRONSKI, SORTWELL, SUBECK, THIESFELDT, TRANEL, TUSLER, WICHGERS and ZIMMERMAN. Referred to Committee on Agriculture, Revenue and Financial Institutions.

1 **AN ACT** *to create* 71.05 (6) (b) 54., 71.26 (1) (i) and 71.45 (1) (d) of the statutes;
2 **relating to:** creating individual and corporate income and franchise tax
3 deductions for tuition paid for apprenticeship programs.

Analysis by the Legislative Reference Bureau

This bill creates an income and franchise tax deduction for tuition expenses paid by an individual, including a sole proprietor, or corporation for an individual to participate in an apprenticeship program that is approved by the Department of Workforce Development. If the deduction is claimed by an individual, the participant in the apprenticeship program must be the individual or his or her dependent. The deduction first applies to taxable years beginning after December 31, 2019.

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the bill.

For further information see the **state** fiscal estimate, which will be printed as an appendix to this bill.

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

4 **SECTION 1.** 71.05 (6) (b) 54. of the statutes is created to read:

