

State of Misconsin 2021 - 2022 LEGISLATURE

LRB-5973/1 KRP/ARG/JK:all

2021 ASSEMBLY BILL 1013

February 16, 2022 - Introduced by Representatives Neubauer, Andraca, Baldeh, Billings, Bowen, Brostoff, Conley, Considine, Doyle, Drake, Emerson, Goyke, Haywood, Hebl, Hesselbein, Hintz, Hong, McGuire, B. Meyers, Milroy, Moore Omokunde, Ohnstad, Pope, Riemer, S. Rodriguez, Shankland, Shelton, Sinicki, Snodgrass, Spreitzer, Stubbs, Subeck and Vining, cosponsored by Senators Bewley, Agard, Carpenter, Erpenbach, Johnson, Larson, Pfaff, Ringhand, Roys, Smith, L. Taylor and Wirch. Referred to Committee on Ways and Means.

AN ACT to repeal 115.364 (1) (a), (am), and (b), 115.364 (2) (a) 2. and 3. and 1 2 115.364 (2) (b) 2.; to renumber and amend 115.364 (1) (intro.), 115.364 (2) (b) 1., 115.993, 115.995 (intro.), 115.995 (1) and (2) and 115.996; to consolidate, 3 renumber and amend 115.364 (2) (a) (intro.) and 1.; to amend 20.255 (2) (cc), 4 5 20.255 (2) (da), 20.255 (2) (dj), 71.07 (9g) (b), 115.341, 115.364 (title), 115.437 (2) (a), 115.447 (title), 115.447 (1), 115.447 (2) (intro.), 115.95 (2), 115.95 (3), 6 7 115.96 (title), 115.96 (1), 115.97 (1), 115.977 (2), 115.993 (title), 118.40 (2r) (e) 8 2p. a., 119.04 (1), 121.41, 121.905 (3) (c) 6., 121.91 (2m) (i) (intro.), 121.91 (2m) 9 (im) (intro.), 121.91 (2m) (j) (intro.), 121.91 (2m) (r) 1. (intro.), 121.91 (2m) (r) 10 1. b., 121.91 (2m) (r) 2. (intro.), 121.91 (2m) (r) 2. a., 121.91 (2m) (r) 2. b., 121.91 11 (2m) (s) 1. (intro.), 121.91 (2m) (s) 1. b., 121.91 (2m) (s) 2. (intro.), 121.91 (2m) (s) 2. a., 121.91 (2m) (s) 2. b. and 121.91 (2m) (t) 1. (intro.); and to create 20.255 12 13 (2) (cd), 20.255 (2) (ch), 20.255 (2) (co), 20.255 (2) (cv), 20.255 (2) (de), 20.255 (2) 14 (dh), 20.255 (2) (di), 20.255 (2) (dk), 20.255 (2) (dm), 20.255 (2) (dn), 20.255 (2)

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(dv), 20.835 (2) (cd), 71.07 (8p), 71.10 (4) (hd), 115.28 (66), 115.335, 115.341 (3), 115.342, 115.3635, 115.442, 115.447 (2m), 115.449, 115.453, 115.456, 115.457, 115.958, 115.97 (6), 115.993 (2), 115.993 (3), 115.995 (1m) (a) (intro.), 115.995 (1m) (b), 115.995 (2m), 115.995 (3), 115.996 (3), 121.42, 121.905 (3) (c) 9. and 121.91 (2m) (k) and (L) of the statutes; **relating to:** the additional child and dependent care tax credit, a rebate for individual residents, and a family caregiver tax credit; various changes to statutes related to elementary and secondary education in this state; increasing funding for the University of Wisconsin System, technical college system, special education, general equalization aids, and per pupil aid; granting rule-making authority; and making an appropriation.

Analysis by the Legislative Reference Bureau

This bill makes various changes to laws related to general school aids and various categorical aid programs; provides additional funding for general school aids and various categorical aid programs and for higher education; and makes changes to, and creates additional, programs administered by the Department of Public Instruction. The bill also creates a family caregiver individual income tax credit, increases the amount of the additional child and dependent care tax credit, and provides a tax rebate to all residents of this state.

Revenue limit adjustment

Current law generally limits the total amount of revenue per pupil that a school district may receive from general school aids and property taxes in a school year to the amount of revenue allowed per pupil in the previous school year plus a per pupil adjustment, if any, as provided by law. In the 2020–21 school year, the per pupil adjustment was a \$179 increase. Under current law, there is no per pupil adjustment in the 2021–22 school year and thereafter.

For purposes of calculating school district revenue limits, the bill provides a per pupil increase of \$200 for the 2022-23 school year. Under the bill, there is no per pupil adjustment in the 2023-24 school year and thereafter.

Additional funding for education

The bill provides additional funding in the amount of \$111,000,000 for the University of Wisconsin System in fiscal year 2022–23 under its general program operations appropriation; additional funding in the amount of \$28,000,000 for state aid to technical colleges in fiscal year 2022–23; additional funding in the amount of

\$172,643,000 in fiscal year 2022–23 for special education aid DPI pays to school districts, independent charter schools, cooperative educational service agencies, and county children with disabilities education boards; and additional funding in the amount of \$188,000,000 in fiscal year 2022–23 for general equalization aids for school districts.

The bill also increases the per pupil amount for per pupil aid paid to school districts to \$870 beginning in the 2022–23 school year. Under current law, the per pupil amount for per pupil aid is \$742. Per pupil aid is funded from a sum sufficient appropriation. The amount of per pupil aid paid to a school district is calculated using a three-year average of the number of pupils enrolled in the school district and a per pupil amount set by law.

Summer school grants to urban school districts

Under current law, DPI must award a grant to a first class city school district (currently, only Milwaukee Public Schools) for the purpose of developing, redesigning, or implementing a summer school program. The bill expands the summer school grant program to include additional urban school districts. Under the bill, an urban school district is a school district that, in the previous school year, had a membership of at least 18,000 pupils. The bill also requires DPI to annually allocate \$2,000,000 to MPS and to allocate the remaining amount appropriated equally to the other urban school districts.

Grants to support principals in urban school districts

Under the bill, DPI must annually award a grant to a nonprofit organization or an urban school district for the purpose of providing training, coaching, and professional support to principals who work in urban school districts. The bill defines an urban school district as a school district that, in the previous school year, had a membership of at least 18,000 pupils.

Community engagement grants to urban school districts

The bill creates a community engagement grant program for urban school districts. Under the bill, DPI must award grants to urban school districts for the purpose of supporting projects that include collaboration with a nonprofit corporation, a cooperative educational service agency, a University of Wisconsin System institution, a technical college district board, or a local unit of government and that are intended to improve academic achievement, the well-being of pupils and their families, or relationships between pupils, school staff, and the community. Under the bill, an "urban school district" is a school district that, in the previous school year, had a membership of at least 18,000 pupils.

Grants for early childhood education programs in urban school districts

The bill creates an annual grant program under which DPI must award grants to urban school districts to develop, implement, and administer new or expanded early childhood education programs to enhance learning opportunities for young children residing in the urban school district and to prepare those children for entry into the elementary grades. Under the grant program, DPI must, with certain exceptions, award grants in the amount of \$1,000 per eligible child who attends an urban school district's early childhood education program in the current school year.

An "eligible child" is a child who resides in the urban school district and who is 1) three years old on or before September 1 in the relevant school year, or 2) less than three years old but eligible to attend the early childhood education program under the urban school district's early admission standards. An "urban school district" is a school district that, in the previous school year, had a membership of at least 18,000 pupils.

Water bottle filling stations.

The bill requires DPI to award grants to school districts to purchase water bottle filling stations that provide filtered drinking water.

Driver education aid

The bill creates a new aid program for school boards, independent charter schools, and cooperative educational service agencies that offer a driver education program to pupils who meet the income eligibility standard for a free or reduced-price lunch in the federal school lunch program. To be eligible for this aid, a school board, independent charter school, or CESA must demonstrate to DPI that it reduced program participation fees for eligible pupils. Under the bill, DPI pays the school board, operator of the independent charter school, or CESA an amount equal to the number of eligible pupils who completed the driver education program in the previous school year multiplied by the lesser of \$200 or the amount by which it reduced its program participation fees.

School breakfast program

The bill expands eligibility for reimbursement under the school breakfast program to include operators of independent charter schools, the director of the Wisconsin Educational Services Program for the Deaf and Hard of Hearing, the director of the Wisconsin Center for the Blind and Visually Impaired, and operators of residential care centers for children and youth. The bill also prohibits DPI from making reimbursements under the school breakfast program for breakfasts served in the prior school year if the school ceased operations during the prior school year. This prohibition does not apply to reimbursements to a school district.

Supplemental nutrition aid

The bill creates a categorical aid to reimburse educational agencies for the difference between the federal reimbursement rate for a free school meal and a reduced-price school meal provided that the educational agency does not charge pupils for a reduced-price meal. The bill defines a "school meal" as a school lunch or snack under the federal school lunch program and a breakfast under the federal school breakfast program and an "educational agency" as a school board, an operator of an independent charter school, the director of the Wisconsin Educational Services Program for the Deaf and Hard of Hearing, the director of the Wisconsin Center for the Blind and Visually Impaired, an operator of residential care centers for children and youth, a tribal school, or a private school.

Limited-English proficient pupils; categorical aid

The bill changes the way that state categorical aid for educating limited-English proficient pupils (LEP) is allocated.

Under current law, a school board is required to provide a bilingual-bicultural education program to LEP pupils who attend a school in the school district if the school meets any of the following thresholds:

- 1. Within a language group, 10 or more LEP pupils are enrolled in kindergarten to grade three.
- 2. Within a language group, 20 or more LEP pupils are enrolled in grades four to eight.
- 3. Within a language group, 20 or more LEP pupils are enrolled in grades nine to twelve.

All school boards are required to educate all LEP pupils, but only school boards that are required to provide bilingual-bicultural education programs are eligible under current law for categorical aid targeted toward educating LEP pupils.

Under current law, in each school year, DPI distributes \$250,000 among eligible school districts whose enrollments in the previous school year were at least 15 percent LEP pupils, and DPI distributes the amount remaining in the appropriation account to eligible school districts on the basis of the school districts' expenditures on the required bilingual-bicultural education programs during the prior school year.

The bill expands eligibility for categorical aid to independent charter schools and eliminates the limitation that only school boards that are required to provide bilingual-bicultural education programs are eligible for categorical aid. Under the bill, beginning in the 2022–23 school year, a school board that had at least one LEP pupil enrolled in the school district in the prior school year, and the operator of an independent charter school that had at least one LEP pupil attending the charter school in the prior school year, receives \$10,000. In addition, if the school board or operator had more than 20 LEP pupils, the school board or operator receives an additional \$500 per LEP pupil above 20.

The bill also provides a temporary hold harmless provision for a school board that would receive less categorical aid under the new funding scheme:

- 1. In the 2022–23 school year, a school board receives the greater of: a) the amount to which the school board is entitled under the new funding scheme; or b) an amount equal to the amount of categorical aid the school board received in the 2021–22 school year.
- 2. In the 2023–24 school year, a school board receives the amount to which the school board is entitled under the new funding scheme. In addition, if that amount is less than the amount the school board received in the 2021–22 school year, the school board also receives an amount equal to 50 percent of the difference between the amount to which the school board is entitled under the new funding scheme and the amount the school board received in the 2021–22 school year.

If, in any fiscal year, there are insufficient funds to provide the total categorical aid amount, DPI must prorate the payments.

Computer science licensure grant program

Beginning in the 2022–23 school year, the bill requires DPI to award grants to school districts to assist licensed school district employees in obtaining additional licensure that authorizes the employee to teach computer science in public schools.

For purposes of awarding these grants, the bill requires DPI to prioritize school districts if 50 percent of the school district's membership is low income or 40 percent of the school district's membership identify as a minority.

Capacity-building grants to increase licensure of bilingual teachers and English as a second language teachers

The bill creates a grant program under which DPI may award grants, in amounts determined by DPI, to school districts and independent charter schools to provide support and financial assistance to their staff and teachers in obtaining licensure or certification as bilingual teachers and teachers of English as a second language.

School mental health and pupil wellness; categorical aid

The bill changes the types of expenditures that are eligible for reimbursement under the state categorical aid program related to pupil mental health.

Under current law, DPI must make payments to school districts, independent charter schools, and private schools participating in parental choice programs (local education agency) that increased the amount they spent to employ, hire, or retain social workers. Under current law, DPI first pays each eligible local education agency 50 percent of the amount by which the eligible local education agency increased its expenditures for social workers in the preceding school year over the amount it expended in the school year immediately preceding the preceding school year. If, after making those payments, there is money remaining in the appropriation account for that aid program, DPI makes additional payments to eligible local education agencies. The amount of those additional payments is determined based on the amount remaining in the appropriation account and the amount spent by eligible local education agencies to employ, hire, and retain social workers during the previous school year.

The bill expands eligibility for the payments under the aid program to include spending on school counselors, school social workers, school psychologists, and school nurses (pupil services professionals). The bill also eliminates the two tier reimbursement structure of the aid program and eliminates the requirement that a local education agency is eligible for the aid only if the local education agency increased its spending. Under the bill, any local education agency that made expenditures to employ, hire, or retain pupil services professionals during the previous school year is eligible for reimbursement under the aid program.

Out-of-school time program grants

The bill creates a grant program under which DPI must award grants to school boards and organizations to support high-quality after-school programs and other out-of-school time programs that provide services to school-age children. DPI must award grants in amounts of not less than \$80,000 and not more than \$145,000 per school year, and each grant may continue up to five school years. In each school year, DPI must award not less than 30 percent of all grant moneys to out-of-school time programs that serve pupils in the elementary grades.

Grants for lead testing and remediation in schools

The bill creates a grant program under which DPI must award grants on a competitive basis to school boards and independent charter schools for lead testing and remediation in school buildings and on school grounds. Grant recipients must use grant moneys for costs associated with testing drinking water for the presence of lead, providing safe drinking water to affected school buildings during remediation, and, if necessary, replacing lead pipe water service lines to affected school buildings.

Aid for reading services professionals

The bill requires DPI to make payments to school districts, independent charter schools, and private schools participating in parental choice programs to reimburse the expenditures made in the preceding school year to employ, hire, or retain reading teachers and reading specialists. If, in any fiscal year, there are insufficient funds to provide the total categorical aid amount, DPI must prorate the payments.

Tax rebate

This bill provides a onetime rebate to full-year residents and part-year residents of this state. The rebate is equal to \$150, multiplied by the number of personal exemptions claimed on the resident's Wisconsin individual income tax return. If a resident files a Wisconsin tax return for 2021, the Department of Revenue will issue a rebate to that resident without the resident having to take any further action. If a resident does not file a Wisconsin tax return for 2021 on or before the due date, because he or she is filing for an extension or because he or she is not required to file a return, he or she may file a claim for the rebate with DOR by using a portal on DOR's Internet site. For a resident who does not file a tax return for 2021, the rebate is equal to \$150, multiplied by the number of personal exemptions that the resident could have claimed on his or her Wisconsin individual income tax return. Under the bill, DOR certifies to the Department of Administration the amount of the rebate for each eligible resident and DOA makes the payments beginning on July 15, 2022.

Family caregiver tax credit

The bill creates an income tax credit for individuals who pay for items that directly relate to the care or support of a family member who requires assistance with one or more daily living activities and is over the age of 18. The credit equals 50 percent of the expenses, limited to a maximum annual credit per family member of \$500, or \$250 for married spouses filing separately. If more than one individual may claim the credit based on the same family member, the maximum annual credit amount is apportioned among the individuals based on expenses paid. For married couples filing jointly, the credit phases out between federal adjusted gross income (AGI) of \$150,000 and \$170,000, and no credit may be claimed if federal AGI exceeds \$170,000. For all other taxpayers, the phase out range is between federal AGI of \$75,000 and \$85,000, and no credit may be claimed if federal AGI exceeds \$85,000. Under the bill, expenses that qualify for the credit include amounts spent on improving the claimant's primary residence to assist the family member, purchasing equipment to help the family member with daily living activities, and obtaining

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other goods or services to help care for the family member. Expenses that do not qualify for the credit include general food, clothing, transportation, and household repair costs, as well as amounts that are reimbursed by insurance or other means. The credit is nonrefundable, which means it may be claimed only up to the amount of the claimant's tax liability.

Additional child and dependent care tax credit

Under current law, an individual who is eligible for and claims the federal child and dependent care income tax credit may claim 50 percent of the same amount as a nonrefundable credit on his or her Wisconsin income tax return. The Wisconsin credit may not be claimed by a part-year resident or nonresident of this state. Under the bill, an individual who is eligible for and claims the federal child and dependent care income tax credit may claim 100 percent of the same amount as a nonrefundable credit on his or her Wisconsin income tax return.

For further information see the state and local 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:

SECTION 1. 20.005 (3) (schedule) of the statutes: at the appropriate place, insert the following amounts for the purposes indicated:

					2021-22	2022-23
3	20.255	6 Public instruction, departm	nent of			
4	(2)	AIDS FOR LOCAL EDUCATIONAL PROG	RAMMING			
5	(cd)	Water filtration grants	GPR	A	-0-	250,000
6	(ch)	Capacity-building grants for				
7		licensed educators	GPR	A	-0-	750,000
8	(cv)	Driver education aid	GPR	A	-0-	3,000,000
9	(de)	Aid for reading services profes-				
10		sionals	GPR	A	-0-	20,000,000
11	(dh)	Community engagement grants	;			
12		urban school districts	GPR	A	-0-	1,000,000

					2021-22	2022-23
1	(di)	Principal training and support;				
2		urban school districts	GPR	A	-0-	250,000
3	(dk)	Out-of-school time programs;				
4		grants	GPR	\mathbf{C}	-0-	20,000,000
5	(dm)	Early childhood education				
6		grants; urban school districts	GPR	A	-0-	5,000,000
7	(dn)	Computer science licensure;				
8		grants	GPR	A	-0-	750,000
9	(dv)	Lead testing and remediation;				
10		grants	GPR	\mathbf{C}	-0-	20,000,000
11	S	SECTION 2. 20.255 (2) (cc) of the st	atutes is	amende	ed to read:	
12	2	20.255 (2) (cc) Bilingual-bicultura	l educatio	n aids <u>l</u>	English learn	er categorical
13	<u>aid</u> . 7	The amounts in the schedule for be	ilingual-k	oicultur	al education	programs <u>aid</u>
14	under	subch. VII of ch. 115 s. 115.995.				
15	8	SECTION 3. 20.255 (2) (cd) of the st	tatutes is	created	to read:	
16	2	20.255 (2) (cd) Water filtration grad	nts. The a	amounts	s in the sched	ule for grants
17	to sch	ool districts under s. 115.335.				
18	\$	SECTION 4. 20.255 (2) (ch) of the s	tatutes is	created	to read:	
19	2	20.255 (2) (ch) Capacity-building	grants for	license	d educators.	The amounts
20	in the	schedule for grants to increase lice	ensure of	bilingua	al teachers ar	nd teachers of
21	Englis	sh as a 2nd language under s. 115.	.958.			
22	\$	SECTION 5. 20.255 (2) (co) of the st	tatutes is	created	to read:	

1	20.255 (2) (co) Supplemental nutrition aid. A sum sufficient for payments
2	under s. 115.342.
3	Section 6. 20.255 (2) (cv) of the statutes is created to read:
4	20.255 (2) (cv) Driver education aid. The amounts in the schedule for driver
5	education aid under s. 121.42.
6	SECTION 7. 20.255 (2) (da) of the statutes is amended to read:
7	20.255 (2) (da) Aid for school mental Mental health programs and pupil
8	wellness aid. The amounts in the schedule for aid to school districts and independent
9	charter schools employ, hire, and retain pupil services professionals under s. 115.364.
10	Section 8. 20.255 (2) (de) of the statutes is created to read:
11	20.255 (2) (de) Aid for reading services professionals. The amounts in the
12	schedule for aid under s. 115.3635.
13	Section 9. 20.255 (2) (dh) of the statutes is created to read:
14	20.255 (2) (dh) Community engagement grants; urban school districts. The
15	amounts in the schedule for community engagement grants under s. 115.457.
16	Section 10. 20.255 (2) (di) of the statutes is created to read:
17	20.255 (2) (di) Principal training and support; urban school districts. The
18	amounts in the schedule for grants under s. 115.28 (66).
19	SECTION 11. 20.255 (2) (dj) of the statutes is amended to read:
20	20.255 (2) (dj) Summer school programs; grants; urban school districts. The
21	amounts in the schedule for grants to school boards districts for summer school grant
22	programs under s. 115.447.
23	Section 12. 20.255 (2) (dk) of the statutes is created to read:

1	20.255 (2) (dk) Out-of-school time programs; grants. As a continuing
2	appropriation, the amounts in the schedule for out-of-school time program grants
3	under s. 115.449.
4	Section 13. 20.255 (2) (dm) of the statutes is created to read:
5	20.255 (2) (dm) Early childhood education grants; urban school districts. The
6	amounts in the schedule for early childhood education grants under s. 115.442.
7	Section 14. 20.255 (2) (dn) of the statutes is created to read:
8	20.255 (2) (dn) Computer science licensure; grants. The amounts in the
9	schedule for grants under s. 115.435 to assist school district employees in obtaining
10	licenses or permits to teach computer science.
11	Section 15. 20.255 (2) (dv) of the statutes is created to read:
12	20.255 (2) (dv) Lead testing and remediation; grants. As a continuing
13	appropriation, the amounts in the schedule for grants under s. 115.456.
14	Section 16. 20.835 (2) (cd) of the statutes is created to read:
15	20.835 (2) (cd) Tax rebate for 2022. A sum sufficient to make the payments
16	approved under 2021 Wisconsin Act (this act), section 84 (1).
17	Section 17. 71.07 (8p) of the statutes is created to read:
18	71.07 (8p) Family Caregiver tax credit. (a) Definitions. In this subsection:
19	1. "Claimant" means an individual who files a claim under this subsection for
20	amounts paid for qualified expenses to benefit a qualified family member.
21	2. "Physician" has the meaning given in s. 36.60 (1) (b).
22	3. "Qualified expenses" means amounts paid by a claimant in the year to which
23	the claim relates for items that relate directly to the care or support of a qualified
24	family member, including the following:

- a. The improvement or alteration of the claimant's primary residence to enable or assist the qualified family member to be mobile, safe, or independent.
- b. The purchase or lease of equipment to enable or assist the qualified family member to carry out one or more activities of daily living.
- c. The acquisition of goods or services, or support, to assist the claimant in caring for the qualified family member, including employing a home care aide or personal care attendant, adult day care, specialized transportation, legal or financial services, or assistive care technology.
- 4. "Qualified family member" means an individual to whom all of the following apply:
- a. The individual is at least 18 years of age during the taxable year to which the claim relates.
- b. The individual requires assistance with one or more daily living activities, as certified in writing by a physician.
 - c. The individual is the claimant's family member, as defined in s. 46.2805 (6m).
- (b) *Filing claims*. For taxable years beginning after December 31, 2021, and subject to the limitations provided in this subsection, a claimant may claim as a credit against the tax imposed under s. 71.02, up to the amount of those taxes, 50 percent of the claimant's qualified expenses.
- (c) *Limitations*. 1. Subject to subds. 2. and 3., the maximum credit that may be claimed under this subsection for each taxable year with regard to a particular qualified family member is \$500 or, if a claimant is married and filing a separate return, \$250. If more than one individual may file a claim under this subsection for a particular qualified family member, the maximum credit specified in this subdivision shall be apportioned among all eligible claimants based on the ratio of

- a claimant's qualified expenses to the total amount of all qualified expenses incurred on behalf of that particular qualified family member, as determined by the department.
- 2. If the claimant is married and filing jointly and the couple's federal adjusted gross income in the taxable year exceeds \$170,000, no credit may be claimed under this subsection. If the claimant is married and filing jointly and the couple's federal adjusted gross income in the taxable year exceeds \$150,000, but does not exceed \$170,000, the credit claimed under this subsection may not exceed the amount determined as follows:
- a. Determine the amount allowed under par. (b) without regard to this subdivision but with regard to subd. 1.
 - b. Subtract \$150,000 from the couple's federal adjusted gross income.
 - c. Divide the amount determined under subd. 2. b. by \$20,000.
- d. Multiply the amount determined under subd. 2. a. by the amount determined under subd. 2. c.
- e. Subtract the amount determined under subd. 2. d. from the amount determined under subd. 2. a.
- 3. If the claimant files as a single individual or head of household, or is married and files separately, and the claimant's federal adjusted gross income in the taxable year exceeds \$85,000, no credit may be claimed under this subsection. If the claimant files as a single individual or head of household, or is married and files separately, and the claimant's federal adjusted gross income in the taxable year exceeds \$75,000, but does not exceed \$85,000, the credit claimed under this subsection may not exceed the amount determined as follows:

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is amended to read:

1 Determine the amount allowed under par. (b) without regard to this subdivision but with regard to subd. 1. 2 3 b. Subtract \$75,000 from the claimant's federal adjusted gross income. c. Divide the amount determined under subd. 3. b. by \$10,000. 4 5 d. Multiply the amount determined under subd. 3. a. by the amount determined 6 under subd. 3. c. 7 Subtract the amount determined under subd. 3. d. from the amount 8 determined under subd. 3. a. 9 4. No credit may be allowed under this subsection unless it is claimed within 10 the period specified under s. 71.75 (2). 11 5. No credit may be claimed under this subsection by nonresidents or part-year residents of this state. 12 6. Qualified expenses may not include any of the following: 13 14 a. General food, clothing, or transportation expenses. 15 b. Ordinary household maintenance or repair expenses that are not directly 16 related or necessary for the care of the qualified family member. c. Any amount that is paid or reimbursed by insurance or other means. 17 7. No credit may be allowed under this subsection for a taxable year covering 18 a period of less than 12 months, except for a taxable year closed by reason of the death 19 20 of the taxpayer. (d) Administration. Subsection (9e) (d), to the extent that it applies to the credit 2122 under that subsection, applies to the credit under this subsection.

Section 18. 71.07 (9g) (b) of the statutes, as created by 2021 Wisconsin Act 58,

71.07~(9g) (b) Filing claims. For taxable years beginning after December 31,
2021, and subject to the limitations provided in this subsection, a claimant may claim
as a credit against the tax imposed under s. 71.02, up to the amount of those taxes,
an amount equal to $50 \underline{100}$ percent of the federal child and dependent care tax credit
claimed by the claimant on his or her federal income tax return for the taxable year
to which the claim under this subsection relates.
Section 19. 71.10 (4) (hd) of the statutes is created to read:
71.10 (4) (hd) Family caregiver tax credit under s. 71.07 (8p).
Section 20. 115.28 (66) of the statutes is created to read:
115.28 (66) Principal training and support; urban school districts. Annually,
award a grant to a nonprofit organization or an urban school district for the purpose
of providing training, coaching, and professional support to principals employed by
urban school districts. For purposes of this subsection, an "urban school district" is
a school district that, in the previous school year, had a membership of at least $18,000$
pupils.
Section 21. 115.335 of the statutes is created to read:
115.335 Water filtration grants. (1) Beginning in the 2022-23 school year,
the department shall award grants to school districts to purchase water bottle filling
equipment that includes a water filtration component.
(2) The department may promulgate rules to implement and administer this
section.
Section 22. 115.341 of the statutes is amended to read:
115.341 School breakfast program. (1) From the appropriation under s.
20.255~(2)~(cm), the state superintendent shall reimburse each school board, each
operator of a charter school under s. 118.40 (2r) or (2x), each operator of a residential

care center for children and youth, as defined in s. 115.76 (14g), the director of the program under s. 115.52, and the director of the center under s. 115.525 15 cents for each breakfast served at a school, as defined in 7 CFR 220.2, that meets the requirements of 7 CFR 220.8 or 220.8a, whichever is applicable, and shall reimburse each governing body of a private school or tribal school 15 cents for each breakfast served at the private school or tribal school that meets the requirements of 7 CFR 220.8 or 220.8a, whichever is applicable.

(2) If the appropriation under s. 20.255 (2) (cm) in any fiscal year is insufficient to pay the full amount of aid under this section, the state superintendent shall prorate state aid payments among the school boards, operators, directors, and governing bodies of private schools and tribal schools entitled to the aid under sub. (1).

SECTION 23. 115.341 (3) of the statutes is created to read:

115.341 (3) Notwithstanding sub. (1), the state superintendent may not reimburse the operator of a charter school under s. 118.40 (2r) or (2x), the operator of a residential care center for children and youth, as defined in s. 115.76 (14g), the director of the program under s. 115.52, the director of the center under s. 115.525, or the governing body of a private or tribal school for any breakfasts served at a school, as defined in 7 CFR 220.2, during the prior school year if the school ceased operations during that prior school year.

Section 24. 115.342 of the statutes is created to read:

115.342 Supplemental nutrition aid. (1) Definitions. In this section:

(a) "Educational agency" means a school board, an operator of a charter school under s. 118.40 (2r) or (2x), a private school, a tribal school, an operator of a residential care center for children and youth, as defined in s. 115.76 (14g), the

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- 1 director of the program under s. 115.52, and the director of the center under s. 2 115.525.
 - (b) "Eligible pupil" means a pupil who satisfies the income eligibility criteria for a reduced-price lunch under 42 USC 1758 (b) (1) (A).
 - (c) "Federal school breakfast program" means the program under 42 USC 1773.
- 6 (d) "Federal school lunch program" means the program under 42 USC 1751 to 1769j.
 - (e) "Reimbursement amount" means the national average payment rate for a school meal, as announced by the food and nutrition service of the federal department of agriculture in the federal register.
 - (f) "School meal" means a school lunch made available under the federal school lunch program, a meal supplement made available under the federal school lunch program, or a breakfast made available under the federal school breakfast program.
 - (2) ELIGIBILITY. An educational agency is eligible for payments under this section if the educational agency does not charge eligible pupils for school meals.
 - (3) Annual payment. From the appropriation under s. 20.255 (2) (co), in the 2022-23 school year and each school year thereafter, the state superintendent shall pay to each educational agency the sum of the following amounts:
 - (a) The number of school lunches the educational agency provided to eligible pupils under the federal school lunch program in the previous school year multiplied by the difference between the reimbursement amount in the previous school year for a school lunch provided to an eligible pupil and the reimbursement amount in the previous school year for a school lunch provided to a pupil who satisfies the income eligibility for a free lunch under the federal school lunch program.

- (b) The number of breakfasts the educational agency provided to eligible pupils under the federal school breakfast program in the previous school year multiplied by the difference between the reimbursement amount in the previous school year for a breakfast provided to an eligible pupil and the reimbursement amount in the previous school year for a breakfast provided to a pupil who satisfies the income eligibility for a free breakfast under the federal school breakfast program.
- (c) The number of meal supplements the educational agency provided to eligible pupils under the federal school lunch program in the previous school year multiplied by the difference between the reimbursement amount in the previous school year for a reduced-price meal supplement provided to an eligible pupil and the reimbursement amount in the previous school year for a meal supplement provided to a pupil who satisfies the income eligibility for a free meal supplement under the federal school lunch program.

Section 25. 115.3635 of the statutes is created to read:

115.3635 Aid for reading services professionals. (1) Beginning in the 2022-23 school year and annually thereafter, the department shall, subject to sub. (2), from the appropriation under s. 20.255 (2) (de), reimburse a school board, the operator of a charter school under s. 118.40 (2r) or (2x), or the governing body of a private school participating in a program under s. 118.60 or 119.23 for an amount equal to expenditures made by the school board, operator, or governing body in the preceding school year to employ, hire, or retain reading teachers and reading specialists.

(2) If the appropriation under s. 20.255 (2) (de) in any fiscal year is insufficient to pay the full amount of aid under sub. (1), the department shall prorate the payments among the school boards, operators of charter schools under s. 118.40 (2r)

professionals.

1	and (2x), and governing bodies of private schools participating in programs under ss.
2	118.60 and 119.23 that are eligible for the aid.
3	(3) The department may promulgate rules to implement and administer this
4	section.
5	SECTION 26. 115.364 (title) of the statutes is amended to read:
6	115.364 (title) Aid for school mental Mental health programs and pupil
7	wellness aid.
8	Section 27. 115.364 (1) (intro.) of the statutes is renumbered 115.364 (1) and
9	amended to read:
10	115.364 (1) In this section:, "pupil services professional" means a school
11	counselor, school social worker, school psychologist, or school nurse.
12	SECTION 28. 115.364 (1) (a), (am), and (b) of the statutes are repealed.
13	Section 29. 115.364 (2) (a) (intro.) and 1. of the statutes are consolidated,
14	renumbered 115.364 (2) (a) and amended to read:
15	115.364 (2) (a) Beginning in the 2018–19 2022–23 school year and annually
16	thereafter, the state superintendent shall do all of the following: 1. Subject, subject
17	to par. (b), from the appropriation under s. 20.255 (2) (da), pay to an eligible
18	reimburse a school district board, the operator of a charter school established under
19	s. 118.40 (2r) or (2x), or the governing body of a private school participating in a
20	program under s. 118.60 or 119.23 for an amount equal to 50 percent of the amount
21	by which the school district increased its expenditures made by the school board,
22	operator, or governing body in the preceding school year to employ, hire, or retain
23	social workers over the amount it expended in the school year immediately preceding
24	the preceding school year to employ, hire, or retain social workers pupil services

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1	Section 30. 115.364 (2) (a) 2. and 3. of the statutes are repealed.
2	Section 31. 115.364 (2) (b) 1. of the statutes is renumbered 115.364 (2) (b) and
3	amended to read:
4	115.364 (2) (b) If the appropriation under s. 20.255 (2) (da) in any fiscal year
5	is insufficient to pay the full amount of aid under par. (a), the state superintendent
6	shall prorate state aid payments among the school districts, private schools, and
7	independent charter schools boards, operators of charter schools established under
8	s. 118.40 (2r) and (2x), and governing bodies of private schools participating in
9	programs under ss. 118.60 and 119.23 that are eligible for the aid.
10	Section 32. 115.364 (2) (b) 2. of the statutes is repealed.
11	Section 33. 115.437 (2) (a) of the statutes is amended to read:
12	115.437 (2) (a) Except as provided in par. (b), annually on the 4th Monday of
13	March, the department shall pay to each school district an amount equal to the
14	average of the number of pupils enrolled in the school district in the current and 2
15	preceding school years multiplied by \$75 in the 2013–14 school year, by \$150 in the
16	2014-15 and $2015-16$ school years, by \$250 in the $2016-17$ school year, by \$450 in
17	the 2017–18 school year, by \$654 in the 2018–19 school year, by $$679$ and $$63$ $$742$
18	in the 2019-20, 2020-21, and 2021-22 school years, and by \$870 in each school year
19	thereafter. The department shall make the payments from the appropriation under
20	s. 20.255 (2) (aq).
21	Section 34. 115.442 of the statutes is created to read:
22	115.442 Early childhood education grants; urban school districts. (1)
23	In this section:
24	(a) "Early childhood education program" means a program provided by an

urban school district to enhance learning opportunities for young children residing

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- in the urban school district and to prepare those children for entry into the elementary grades.
 - (b) "Eligible child" means a child who resides in an urban school district that provides an early childhood education program and who meets any of the following criteria:
 - 1. The child is 3 years old on or before September 1 in the year the child proposes to attend the early childhood education program.
 - 2. The child is less than 3 years old on or before September 1 in the year the child proposes to attend the early childhood education program, and the child is eligible to attend the early childhood education program under procedures, conditions, and standards the school board of the urban school district prescribes for early admission to the early childhood education program.
 - (c) "Pupils enrolled" has the meaning given in s. 121.004 (7).
 - (d) "Urban school district" means a school district that, in the previous school year, had a membership of at least 18,000 pupils.
 - (2) An urban school district may annually submit to the department a statement that the urban school district is interested in receiving a grant award under this section.
 - (3) From the appropriation under s. 20.255 (2) (dm), beginning in the 2022–23 school year, the department shall annually award a grant in an amount determined under sub. (4) to an urban school district under sub. (2) that provides, or that will use the grant award to implement, an early childhood education program.
 - (4) Subject to sub. (6), the department shall award a grant under sub. (3) to an urban school district in the amount of \$1,000 per eligible child who, in the current school year, attends the urban school district's early childhood education program.

The urban school district shall report to the department the number of eligible children attending the urban school district's early childhood education program on the 3rd Friday of September in the current school year, and the department shall calculate the amount of the urban school district's grant award based on the attendance on that date.

- (5) An urban school district that receives a grant under this section shall use the grant moneys to develop, implement, and administer a new or expanded early childhood education program, and the urban school district shall ensure that its early childhood education program meets the licensing requirements for child care centers established by the department of children and families, including staff to child ratios, required for participation in the quality rating system under s. 49.155 (6) (e).
- **(6)** (a) If the appropriation under s. 20.255 (2) (dm) in any fiscal year is insufficient to pay the full amount under sub. (4) to all urban school districts entitled to receive grants under this section, the department shall prorate the payments among those urban school districts.
- (b) If, after the department makes the payments to urban school districts required under sub. (4), moneys remain in the appropriation account under s. 20.255 (2) (dm) for the fiscal year, the department may distribute the balance of the funds remaining in that appropriation account to any of those urban school districts in amounts determined by the department.
 - **SECTION 35.** 115.447 (title) of the statutes is amended to read:
- 23 115.447 (title) Summer school programs; grants; urban school districts.
- **Section 36.** 115.447 (1) of the statutes is amended to read:

115.447 (1) In this section, "eligible "urban school district" means a 1st class eity school district that, in the previous school year, had a membership of at least 18,000 pupils.

SECTION 37. 115.447 (2) (intro.) of the statutes is amended to read:

115.447 (2) (intro.) Beginning in the 2018–19 2022–23 school year and in each year thereafter, from the appropriation under s. 20.255 (2) (dj), the department shall award grants to eligible urban school districts to do any of the following:

Section 38. 115.447 (2m) of the statutes is created to read:

115.447 (2m) Beginning in the 2022-23 school year and in each school year thereafter, the department shall allocate in each school year \$2,000,000 for grants to an urban school district that is a 1st class city school district and shall allocate the remaining amount appropriated under s. 20.255 (2) (dj) equally among the urban school districts that are not 1st class city school districts.

Section 39. 115.449 of the statutes is created to read:

115.449 Out-of-school time programs; grants. (1) Beginning in the 2022-23 school year, from the appropriation under s. 20.255 (2) (dk), the department shall award grants to school boards and organizations to support high-quality after-school programs and other out-of-school time programs that provide services to school-age children.

(2) The department shall award a grant under this section in an amount of not less than \$80,000 and not more than \$145,000 per school year and may award the grant for up to 5 school years. In each school year, the department shall award not less than 30 percent of all grant moneys to out-of-school time programs that serve pupils in the elementary grades.

(3) The department may promulgate rules to implement and administer this
section.
Section 40. 115.453 of the statutes is created to read:
115.453 Licenses to teach computer science; grant program. (1) In this
section, "eligible employee" means a school district employee who holds a license or
permit to teach issued by the department that does not authorize the employee to
teach computer science.
(2) Beginning in the 2022-23 school year, the department shall award grants
to school districts to provide assistance to eligible employees for the purpose of
obtaining a license or permit that authorizes the eligible employee to teach computer
science.
(3) In awarding grants under sub. (2), the department shall give priority to
applications submitted by a school district that satisfies any of the following criteria:
(a) At least 50 percent of the school district's membership satisfy the income
eligibility criteria for a free or reduced-price lunch under 42 USC 1758 (b) (1).
(b) At least 40 percent of the school district's membership identifies as a
minority group pupil, as defined in s. 121.845 (2).
(4) The department may promulgate rules to establish and administer the
program under this section
Section 41. 115.456 of the statutes is created to read:

115.456 Lead testing and remediation; grants. (1) Beginning in the

2022-23 school year, from the appropriation under s. 20.255 (2) (dv), the department

shall award grants using a competitive grant process to school boards and operators

of charter schools under s. 118.40 (2r) and (2x) for lead testing and remediation in

school buildings and on school grounds.

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and the community.

1	(2) A recipient of a grant under sub. (1) may use the grant moneys only for costs
2	associated with testing drinking water for the presence of lead, providing safe
3	drinking water to affected school buildings during remediation, and, if necessary
4	replacing lead pipe water service lines to affected school buildings.
5	(3) The department may promulgate rules to implement and administer this
6	section.
7	Section 42. 115.457 of the statutes is created to read:
8	115.457 Community engagement grants; urban school districts. (1) In
9	this section, "urban school district" means a school district that, in the previous
10	school year, had a membership of at least 18,000 pupils.
11	(2) Annually, the department shall award a grant to each urban school district
12	to support projects that satisfy the following criteria:
13	(a) The project includes collaboration with at least one of the following:
14	1. A nonstock, nonprofit corporation organized under ch. 181.
15	2. A cooperative educational service agency.
16	3. An institution within the University of Wisconsin System.
17	4. A technical college district board.
18	5. Any local unit of government.
19	(b) The project makes additional resources or services available to pupils and
20	their families.
21	(c) The goal of the project is to improve the academic achievement of pupils, the
22	well-being of pupils and their families, or relationships between pupils, school staff

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SECTION	42

- (3) In each school year, the amount of a grant under sub. (2) is the amount appropriated under s. 20.255 (2) (dh) in that school year divided by the total number of urban school districts in that school year.
- (4) The department may promulgate rules to implement and administer this section.
 - **Section 43.** 115.95 (2) of the statutes is amended to read:
- 115.95 **(2)** It is the policy of this state to provide equal educational opportunities by ensuring that necessary programs are available for limited-English proficient pupils while allowing each school district and charter school under s. 118.40 (2r) or (2x) maximum flexibility in establishing programs suited to its particular needs. To this end, this subchapter provides support for educating limited-English proficient pupils and establishes bilingual-bicultural education programs for pupils in school districts with specified concentrations of limited-English proficient pupils in the attendance areas of particular schools.
 - **Section 44.** 115.95 (3) of the statutes is amended to read:
- 115.95 (3) It is the policy of this state to reimburse school districts, in substantial part, for the added costs of providing the programs established under this subchapter and to provide support to school districts and charter schools under s. 118.40 (2r) and (2x) for the added costs of educating limited-English proficient pupils.
 - **Section 45.** 115.958 of the statutes is created to read:
- 115.958 Capacity-building grants for licensed educators. (1) A school board or the operator of a charter school established under s. 118.40 (2r) or (2x) may apply to the department for a grant for the school district or charter school to provide

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- support and financial assistance to its staff and teachers in obtaining licensure or certification as bilingual teachers and teachers of English as a 2nd language.
- (2) Beginning in the 2022-23 school year, from the appropriation under s. 20.255 (2) (ch), the department may award grants under sub. (1) to school districts and charter schools established under s. 118.40 (2r) and (2x) in amounts determined by the department.
- (3) The department may promulgate rules to implement and administer this section.
 - **SECTION 46.** 115.96 (title) of the statutes is amended to read:
- 10 115.96 (title) Establishment Pupil counts; establishment of programs.
- **Section 47.** 115.96 (1) of the statutes is amended to read:
 - March 1, each a school board and the operator of a charter school established under s. 118.40 (2r) or (2x) shall conduct a count of the limited-English proficient pupils in the public schools of the district or in the charter school, assess the language proficiency of such the pupils, and classify such the pupils by language group, grade level, age, and English language proficiency. A school board or operator is eligible for state aid under s. 115.995 only if the school board or operator conducts the count under this subsection.
 - **Section 48.** 115.97 (1) of the statutes is amended to read:
 - 115.97 (1) A school board may combine pupils in attendance at separate schools in its bilingual-bicultural education program. The school board shall be eligible for state aids under s. 115.995 if the number of limited-English proficient pupils served from the combined schools meets the requirements under sub. (2), (3) or (4). A pupil shall be eligible for a bilingual-bicultural education program only until he or she is

able to perform ordinary classwork in English. The bilingual-bicultural education program shall be designed to provide intensive instruction to meet this objective. Nothing in this subchapter shall be construed to authorize isolation of children of limited-English proficient ability or ethnic background for a substantial portion of the school day. Pupils who are not limited-English proficient pupils may participate in a bilingual-bicultural education program, except that a school board shall give preference to limited-English proficient pupils in admitting pupils to such a program.

Section 49. 115.97 (6) of the statutes is created to read:

115.97 **(6)** A school board that is required to establish a bilingual-bicultural education program under sub. (2), (3), or (4) is eligible for state aid under s. 115.995 only if the state superintendent is satisfied that the school board maintained the bilingual-bicultural education program in accordance with this subchapter.

Section 50. 115.977 (2) of the statutes is amended to read:

115.977 (2) A school district may establish bilingual-bicultural education programs by contracting with other school districts or with a cooperative educational service agency. If 10 or more pupils in kindergarten to grade 3, 20 or more in grades 4 to 8 or 20 or more in a high school program are enrolled in a program under a contract pursuant to this subsection, the school district offering the program is eligible for reimbursement under s. 115.995.

Section 51. 115.993 (title) of the statutes is amended to read:

115.993 (title) Reports on bilingual-bicultural education and pupil counts.

SECTION 52. 115.993 of the statutes is renumbered 115.993 (1) and amended to read:

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115.993 (1) Annually, on or before August 15, the school board of a district operating a bilingual-bicultural education program under this subchapter shall report to the state superintendent the number of pupils, including both limited-English proficient pupils and other pupils, instructed the previous school year in bilingual-bicultural education programs, an itemized statement on oath of all disbursements on account of a summary of the costs incurred to operate the bilingual-bicultural education program operated during the previous school year, and a copy of the estimated budget for that operating the bilingual-bicultural education program for the current school year.

Section 53. 115.993 (2) of the statutes is created to read:

115.993 (2) Annually, on or before August 15, a school board and the operator of a charter school established under s. 118.40 (2r) or (2x) shall report to the state superintendent the number of limited-English proficient pupils enrolled in the school district or attending the charter school in the previous school year and the classification of those pupils by language group.

Section 54. 115.993 (3) of the statutes is created to read:

115.993 (3) A school board or the operator of a charter school established under s. 118.40 (2r) or (2x) is eligible for state aid under s. 115.995 only if the school board or operator submits the reports required under this section.

SECTION 55. 115.995 (intro.) of the statutes is renumbered 115.995 (1m) (intro.) and amended to read:

115.995 (1m) (intro.) Upon Subject to ss. 115.96 (1), 115.97 (6), and 115.993 (3), upon receipt of the reports under s. 115.993, if the state superintendent is satisfied that the bilingual-bicultural education program for the previous school year was maintained in accordance with this subchapter (1) and (2), the state

superintendent shall do all of ,	from the	<u>appropriation</u>	<u>under s.</u>	20.255	(2) (cc),	<u>pay</u> t	he
following <u>amounts</u> :							

SECTION 56. 115.995 (1) and (2) of the statutes are renumbered 115.995 (1m) (a) 1. and 2. and amended to read:

115.995 (1m) (a) 1. From the appropriation under s. 20.255 (2) (cc), divide Dividing proportionally, based upon costs reported under s. 115.993, 2019 stats., an annual payment of \$250,000 among school districts whose enrollments in the previous school year were at least 15 percent limited-English proficient pupils. Aid paid under this subsection subdivision does not reduce aid paid under sub. (2) subd. 2.

2. Certify Certifying to the department of administration in favor of the school district board a sum equal to a percentage of the amount expended on limited-English proficient pupils by the school district board during the preceding year for salaries of personnel participating in and attributable to bilingual-bicultural education programs under this subchapter, special books and equipment used in the bilingual-bicultural education programs, and other expenses approved by the state superintendent. The percentage shall be determined by dividing the amount in the appropriation under s. 20.255 (2) (cc) in the current school year less \$250,000 by the total amount of aidable costs in the previous school year.

Section 57. 115.995 (1m) (a) (intro.) of the statutes is created to read:

115.995 (1m) (a) (intro.) In the 2021–22 school year, to a school board that was required to establish a bilingual-bicultural education program under s. 115.97 for the previous school year, the amounts determined by doing all of the following:

Section 58. 115.995 (1m) (b) of the statutes is created to read:

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amounts:

1	115.995 (1m) (b) Subject to sub. (3), beginning in the 2022-23 school year, to
2	a school board or the operator of a charter school established under s. 118.40 (2r) or
3	(2x), an amount calculated as follows:
4	1. If, in the previous school year, there was at least one limited-English
5	proficient pupil enrolled in the school district or attending the charter school
6	\$10,000.
7	2. If, in the previous school year, there were more than 20 limited-English
8	proficient pupils enrolled in the school district or attending the charter school
9	subtract 20 from the total number of limited-English proficient pupils enrolled in the
10	school district or attending the charter school.
11	3. Multiply the difference determined under subd. 2. by \$500.
12	4. Add the product determined under subd. 3. to the amount under subd. 1.
13	Section 59. 115.995 (2m) of the statutes is created to read:
14	115.995 (2m) Notwithstanding sub. (1m) (b), if a school board received a
15	payment under sub. (1m) (a) in the 2021-22 school year, the state superintendent
16	shall, subject to ss. 115.96 (1), 115.97 (6), and 115.993 (3) and upon receipt of the
17	reports under s. 115.993 (1) and (2), from the appropriation under s. 20.255 (2) (cc)
18	pay to the school board the following amounts:
19	(a) Subject to sub. (3), in the 2022-23 school year, the greater of the following
20	amounts:
21	1. The sum determined under sub. (1m) (b) 4. for the 2022-23 school year.
22	2. An amount equal to the payment the school board received under sub. (1m)
23	(a) in the 2021–22 school year.
24	(b) Subject to sub. (3), in the 2023-24 school year, the greater of the following

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- 1. The sum determined under sub. (1m) (b) 4. for the 2023-24 school year.
- 2 2. An amount calculated as follows:
- a. Subtract the amount determined under subd. 1. from the amount the school board received under sub. (1m) (a) in the 2021–22 school year.
 - b. Multiply the difference determined under subd. 2. a. by 0.5.
 - c. Add the product determined under subd. 2. b. to the amount determined under subd. 1.
 - **Section 60.** 115.995 (3) of the statutes is created to read:
 - 115.995 (3) If the appropriation under s. 20.255 (2) (cc) in any fiscal year is insufficient to pay the full amount of aid under sub. (1m) (b) or (2m), the state superintendent shall prorate the payments among the school boards and operators of charter schools established under s. 118.40 (2r) and (2x) entitled to receive the aid.
 - **SECTION 61.** 115.996 of the statutes is renumbered 115.996 (intro.) and amended to read:
 - 115.996 Report to the legislature. (intro.) Annually, on or before December 31, the state superintendent shall submit a report to the chief clerk of each house of the legislature, for distribution to the legislature under s. 13.172 (2), on the status of bilingual-bicultural education programs established under this subchapter. The report shall include all of the following information:
 - (1) The number of pupils served in bilingual-bicultural education programs for each language group in each school district in which such programs are offered and the cost of the program per pupil for each school district, language group, and program type.
 - (2) The department shall also provide the number of pupils in each school district and language group who as a result of participation in a bilingual-bicultural

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- 1 education program improved their English language ability to such an extent that the program is no longer necessary for such pupils.
- 3 **Section 62.** 115.996 (3) of the statutes is created to read:
- 4 115.996 (3) The number of limited-English proficient pupils in each language 5 group enrolled in each school district and attending each charter school established under s. 118.40 (2r) and (2x). 6
 - **Section 63.** 118.40 (2r) (e) 2p. a. of the statutes is amended to read:
 - 118.40 (2r) (e) 2p. a. Add the amounts appropriated in the current fiscal year under s. 20.255 (2), except s. 20.255 (2) (ac), (aw), (az), (bb), (da), (de), (dj), (du), (fm), (fp), (fq), (fr), (fu), (k), and (m); and s. 20.505 (4) (es); and the amount, as determined by the secretary of administration, of the appropriation under s. 20.505 (4) (s) allocated for payments to telecommunications providers under contracts with school districts and cooperative educational service agencies under s. 16.971 (13).
 - **Section 64.** 119.04 (1) of the statutes is amended to read:
- 15 119.04 (1) Subchapters IV, V, and VII of ch. 115, ch. 121, and ss. 66.0235 (3) (c), 16 66.0603 (1m) to (3), 115.01 (1) and (2), 115.28, 115.31, 115.33, 115.34, 115.343, 17 115.345, 115.363, <u>115.3635</u>, 115.364, 115.365 (3), 115.366, 115.367, 115.38 (2), 18 115.415, 115.442, 115.445, 115.447, 115.449, 115.453, 115.456, 115.457, 118.001 to 19 118.04, 118.045, 118.06, 118.07, 118.075, 118.076, 118.10, 118.12, 118.125 to 118.14, 20 118.145 (4), 118.15, 118.153, 118.16, 118.162, 118.163, 118.164, 118.18, 118.19, 21118.196, 118.20, 118.223, 118.225, 118.24 (1), (2) (c) to (f), (6), (8), and (10), 118.245, 22 118.25, 118.255, 118.258, 118.291, 118.292, 118.293, 118.30 to 118.43, 118.46, 118.50, 23 118.51, 118.52, 118.53, 118.55, 118.56, 120.12 (2m), (4m), (5), and (15) to (27), 24 120.125, 120.13 (1), (2) (b) to (g), (3), (14), (17) to (19), (26), (34), (35), (37), (37m), and 25(38), 120.137, 120.14, 120.20, 120.21 (3), and 120.25 are applicable to a 1st class city

school district and board but not, unless explicitly provided in this chapter or in the terms of a contract, to the commissioner or to any school transferred to an opportunity schools and partnership program.

Section 65. 121.41 of the statutes is amended to read:

charter school authorized under s. 118.40 (2r) or (2x), cooperative educational service agency, or the technical college system board may establish and collect reasonable fees for any driver education program or part of a program which is neither required for nor credited toward graduation. The school board, operator of a charter school authorized under s. 118.40 (2r) or (2x), cooperative educational service agency, or the technical college system board may waive any fee established under this subsection for any indigent pupil.

Section 66. 121.42 of the statutes is created to read:

121.42 Driver education programs; state aid. (1) In this section:

- (a) "Driver education program" means an instructional program in driver education approved by the department and operated by a qualified driver education provider.
- (b) "Eligible pupil" means a pupil who met the income eligibility standard for a free or reduced-price lunch in the federal school lunch program under 42 USC 1758 (b) (1) in the previous school year.
- (c) "Qualified driver education provider" means a school board, the operator of a charter school authorized under s. 118.40 (2r) or (2x), or a cooperative educational service agency.
- (2) Beginning in the 2022-23 school year, from the appropriation under s. 20.255 (2) (cv) and subject to sub. (4), the department shall pay to each qualified

1	driver education provider the amount determined under sub. (3) if all of the following
2	apply:
3	(a) The qualified driver education provider demonstrates to the department
4	that for eligible pupils the qualified driver education provider reduced the fees the
5	qualified driver education provider otherwise charges pupils to enroll in and
6	complete the driver education program.
7	(b) By October 1, 2022, and annually thereafter, the qualified driver education
8	provider reports to the department the number of eligible pupils who enrolled in and
9	successfully completed a driver education program operated by qualified driver
10	education in the previous school year.
11	(3) The department shall calculate the amount paid to a qualified driver
12	education provider under sub. (2) by multiplying the number of eligible pupils
13	reported under sub. (2) (b) by the lesser of the following:
14	(a) Two hundred dollars.
15	(b) The amount by which the qualified driver education provider reduced fees
16	under sub. (2) (a) in the previous school year.
17	(4) If the appropriation under s. 20.255 (2) (cv) in any fiscal year is insufficient
18	to pay the full amount of aid under sub. (2), the department shall prorate the aid
19	payments among the entitled qualified driver education providers.
20	(5) The department may promulgate rules to implement and administer this
21	section.
22	Section 67. 121.905 (3) (c) 6. of the statutes is amended to read:
23	121.905 (3) (c) 6. For the limit for each of the 2015-16 to 2018-19 school years,
24	for the 2021-22 school year, for the 2023-24 school year, and for any school year

thereafter, make no adjustment to the result under par. (b).

1	SECTION 68. 121.905 (3) (c) 9. of the statutes is created to read:
2	121.905 (3) (c) 9. For the limit for the 2022-23 school year, add \$200 to the
3	result under par. (b).
4	Section 69. 121.91 (2m) (i) (intro.) of the statutes is amended to read:
5	121.91 (2m) (i) (intro.) Except as provided in subs. (3), (4), and (8), no school
6	district may increase its revenues for any of the 2015–16 to 2018–19 school year or
7	for any school year thereafter years or for the 2021-22 school year to an amount that
8	exceeds the amount calculated as follows:
9	Section 70. 121.91 (2m) (im) (intro.) of the statutes is amended to read:
10	121.91 (2m) (im) (intro.) Notwithstanding par. (i) and except Except as
11	provided in subs. (3), (4), and (8), -a- no school district cannot may increase its
12	revenues for the 2019-20 school year to an amount that exceeds the amount
13	calculated as follows:
14	Section 71. 121.91 (2m) (j) (intro.) of the statutes is amended to read:
15	121.91 (2m) (j) (intro.) Notwithstanding par. (i) and except Except as provided
16	in subs. (3), (4), and (8), a no school district cannot may increase its revenues for the
17	2020-21 school year to an amount that exceeds the amount calculated as follows:
18	Section 72. 121.91 (2m) (k) and (L) of the statutes are created to read:
19	121.91 (2m) (k) Except as provided in subs. (3), (4), and (8), no school district
20	may increase its revenues for the 2022-23 school year to an amount that exceeds the
21	amount calculated as follows:
22	1. Divide the sum of the amount of state aid received in the previous school year
23	and property taxes levied for the previous school year, excluding property taxes
24	levied for the purpose of s. 120.13 (19) and excluding funds described under sub. (4)
25	(c), by the average of the number of pupils enrolled in the 3 previous school years.

- 2. Add \$200 to the result under subd. 1.
- 3. Multiply the result under subd. 2. by the average of the number of pupils enrolled in the current school year and the 2 preceding school years.
 - (L) Except as provided in subs. (3), (4), and (8), no school district may increase its revenues for the 2023–24 school year or for any school year thereafter to an amount that exceeds the amount calculated as follows:
 - 1. Divide the sum of the amount of state aid received in the previous school year and property taxes levied for the previous school year, excluding property taxes levied for the purpose of s. 120.13 (19) and excluding funds described under sub. (4) (c), by the average of the number of pupils enrolled in the 3 previous school years.
 - 2. Multiply the result under subd. 1. by the average of the number of pupils enrolled in the current school year and the 2 preceding school years.
 - **SECTION 73.** 121.91 (2m) (r) 1. (intro.) of the statutes is amended to read:
 - 121.91 **(2m)** (r) 1. (intro.) Notwithstanding pars. (i) to (j) (k) and (L), if a school district is created under s. 117.105, its revenue limit under this section for the school year beginning with the effective date of the reorganization shall be determined as follows except as provided under subs. (3) and (4):
 - **SECTION 74.** 121.91 (2m) (r) 1. b. of the statutes is amended to read:
 - 121.91 (2m) (r) 1. b. Add an amount equal to the amount of revenue increase per pupil allowed under this subsection for the previous school year multiplied by the sum of 1.0 plus the allowable rate of increase under s. 73.0305 expressed as a decimal to the result under subd. 1. a., except that in calculating the limit for the 2013–14 school year and the 2014–15 school year, add \$75 to the result under subd. 1. a., in calculating the limit for the 2019–20 school year, add \$175 to the result under subd. 1. a., and in calculating the limit for the 2020–21 school year, add \$179 to the result

under subd. 1. a. In the 2015–16 to 2018–19 school years, the 2021–22 school year, the 2022–23 school year, add \$200 to the result under subd. 1. a., and in any school year thereafter, make no adjustment to the result under subd. 1. a.

SECTION 75. 121.91 (2m) (r) 2. (intro.) of the statutes is amended to read:

121.91 **(2m)** (r) 2. (intro.) If a school district is created under s. 117.105, the following adjustments to the calculations under pars. (i) to (j) (k) and (L) apply for the 2 school years beginning on the July 1 following the effective date of the reorganization:

SECTION 76. 121.91 (2m) (r) 2. a. of the statutes is amended to read:

121.91 (2m) (r) 2. a. For the school year beginning on the first July 1 following the effective date of the reorganization the number of pupils in the previous school year shall be used under pars. (i) 1., (im) 1. and (j) 1. (k) 1. and (L) 1. instead of the average of the number of pupils in the 3 previous school years, and for the school year beginning on the 2nd July 1 following the effective date of the reorganization the average of the number of pupils in the 2 previous school years shall be used under pars. (i) 1., (im) 1. and (j) 1. (k) 1. and (L) 1. instead of the average of the number of pupils in the 3 previous school years.

Section 77. 121.91 (2m) (r) 2. b. of the statutes is amended to read:

121.91 **(2m)** (r) 2. b. For the school year beginning on the first July 1 following the effective date of the reorganization the average of the number of pupils in the current and the previous school years shall be used under pars. (i) 2. and (j) 3. (k) 3. and (L) 2. instead of the average of the number of pupils in the current and the 2 preceding school years.

SECTION 78. 121.91 (2m) (s) 1. (intro.) of the statutes is amended to read:

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121.91 (2m) (s) 1. (intro.) Notwithstanding pars. (i) to (j) (k) and (L), if territory is detached from a school district to create a new school district under s. 117.105, the revenue limit under this section of the school district from which territory is detached for the school year beginning with the effective date of the reorganization shall be determined as follows except as provided in subs. (3) and (4):

Section 79. 121.91 (2m) (s) 1. b. of the statutes is amended to read:

121.91 (2m) (s) 1. b. Add an amount equal to the amount of revenue increase per pupil allowed under this subsection for the previous school year multiplied by the sum of 1.0 plus the allowable rate of increase under s. 73.0305 expressed as a decimal to the result under subd. 1. a., except that in calculating the limit for the 2013–14 school year and the 2014–15 school year, add \$75 to the result under subd. 1. a., in calculating the limit for the 2019–20 school year, add \$175 to the result under subd. 1. a., and in calculating the limit for the 2020–21 school year, add \$179 to the result under subd. 1. a. In the 2015–16 to 2018–19 school years, the 2021–22 school year, the 2022–23 school year, add \$200 to the result under subd. 1. a., and in any school year thereafter, make no adjustment to the result under subd. 1. a.

Section 80. 121.91 (2m) (s) 2. (intro.) of the statutes is amended to read:

121.91 **(2m)** (s) 2. (intro.) If territory is detached from a school district to create a new school district under s. 117.105, the following adjustments to the calculations under pars. (i) to (j) (k) and (L) apply to the school district from which territory is detached for the 2 school years beginning on the July 1 following the effective date of the reorganization:

Section 81. 121.91 (2m) (s) 2. a. of the statutes is amended to read:

121.91 (2m) (s) 2. a. For the school year beginning on the first July 1 following the effective date of the reorganization, the number of pupils in the previous school

year shall be used under pars. (i) 1., (im) 1., and (j) 1. (k) 1. and (L) 1. instead of the average of the number of pupils in the 3 previous school years; and for the school year beginning on the 2nd July 1 following the effective date of the reorganization, the average of the number of pupils in the 2 previous school years shall be used under pars. (i) 1., (im) 1., and (j) 1. (k) 1. and (L) 1. instead of the average of the number of pupils in the 3 previous school years.

SECTION 82. 121.91 (2m) (s) 2. b. of the statutes is amended to read:

121.91 **(2m)** (s) 2. b. For the school year beginning on the first July 1 following the effective date of the reorganization the average of the number of pupils in the current and the previous school year shall be used under pars. (i) 2. and (j) 3. (k) 3. and (L) 2. instead of the average of the number of pupils in the current and the 2 preceding school years.

SECTION 83. 121.91 (2m) (t) 1. (intro.) of the statutes is amended to read:

121.91 **(2m)** (t) 1. (intro.) If 2 or more school districts are consolidated under s. 117.08 or 117.09, in the 2019–20 2022–23 school year, the consolidated school district's revenue limit shall be determined as provided under par. (im), in the 2020–21 school year, the consolidated school district's revenue limit shall be determined as provided under par. (j) (k), and in each school year thereafter, the consolidated school district's revenue limit shall be determined as provided under par. (i) (L), except as follows:

Section 84. Nonstatutory provisions.

- (1) Tax rebate for 2022.
- (a) In this subsection:
- 1. "Claimant" means an individual who is eligible to receive a rebate under this subsection.

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- 2. "Department" means the department of revenue.
- 2 3. "Full-year resident" means an individual who was a resident of this state 3 for the entire year of 2021.
 - 4. "Nonresident" means an individual who was not a resident of this state for any part of 2021.
 - 5. "Part-year resident" means an individual who was a resident of this state for some part of 2021.
 - (b) Subject to the limitations and conditions under this subsection, an individual who is a full-year resident or part-year resident is eligible to receive a rebate, as determined under par. (c) or (d), but a nonresident is not eligible to receive a rebate under this subsection.
 - (c) A claimant who files a Wisconsin individual income tax return for the taxable year beginning after December 31, 2020, and before January 1, 2022, on or before the unextended due date shall receive a rebate under this subsection equal to \$150, multiplied by the number of personal exemptions claimed on the claimant's individual income tax return. A part-year resident who files a Wisconsin individual income tax return for the taxable year beginning after December 31, 2020, and before January 1, 2022, on or before the unextended due date may receive the rebate if the part-year resident was domiciled in this state on December 31, 2021. The department of administration shall make the payment under this paragraph as provided in par. (g) without any further action required of the claimant.
 - (d) A claimant who has not filed a Wisconsin individual income tax return for the taxable year beginning after December 31, 2020, and before January 1, 2022, on or before the unextended due date because the claimant anticipates filing for or has filed for an extension or because the claimant does not anticipate filing such a return,

but who is a full-year resident or part-year resident, may receive a rebate under this subsection equal to \$150, multiplied by the number of personal exemptions that the claimant could have claimed on the claimant's Wisconsin individual income tax return for the taxable year beginning after December 31, 2020, and before January 1, 2022. A claimant is eligible to claim the rebate under this paragraph if the claimant is a resident of or is domiciled in this state on December 31, 2021, and maintains residency in this state at the time when the claimant files a claim as provided under par. (e).

- (e) The department shall establish a portal on its Internet site for a claimant to file a claim for the rebate as provided under par. (d). The department shall establish a claim period ending on July 15, 2022, for claimants filing a claim under par. (d).
- (f) The department shall establish procedures for claimants who do not receive a rebate for which they were otherwise eligible under this subsection to file a claim for the rebate by December 31, 2022. No individual may make a claim for a rebate under this subsection after December 31, 2022.
- (g) For each rebate under this subsection approved by the department, the department shall certify the allowable amount of the rebate to the department of administration for payment to the claimant by check, share draft, or other draft drawn from the appropriation account under s. 20.835 (2) (cd). The department of administration shall make rebate payments beginning on July 15, 2022.
- (h) Section 71.80 (3) and (3m), as it applies to income tax refunds, applies to a rebate under this subsection. The department may enforce the rebate under this subsection and may take any action, conduct any proceeding, and proceed as it is authorized with respect to taxes under ch. 71. The income tax provisions in ch. 71

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- relating to assessments, refunds, appeals, collection, interest, and penalties apply to the rebate under this subsection.
- (i) If a claimant becomes deceased after he or she filed his or her claim for a rebate under this subsection, the amount of the rebate for which the claimant is eligible shall be paid to the claimant's estate. For purposes of this paragraph, the department of health services shall supply, without charge, vital records information to the department of revenue.
- (j) Notwithstanding any other provision of state law that relates to determining, based on an individual's personal income or assets, that individual's eligibility for a state-funded grant, loan, monetary assistance, or other benefit, or the amount or extent of that grant, loan, monetary assistance, or other benefit, a state agency may not consider receipt of a onetime rebate under this subsection to be income or an asset of the individual. This paragraph shall be broadly construed to avoid determinations of ineligibility for a state-funded grant, loan, monetary assistance, or other benefit.
- (k) By July 1, 2022, the department of health services shall request a waiver, to the extent permitted under federal law, from the secretary of the federal department of health and human services under 42 USC 1396n (c), and shall amend the state plan for services under 42 USC 1396, to authorize the department of health services to disregard receipt by an individual of a onetime rebate under this subsection in determining the individual's eligibility for Medical Assistance under s. 49.46 (1), 49.465, or 49.47 (4).
- (L) To the extent permitted under federal law, a state agency shall disregard receipt by an individual of a onetime rebate under this subsection in determining the individual's eligibility for a federally funded grant, loan, monetary assistance, or

other benefit or in determining the amount or extent of that grant, loan, monetary assistance, or other benefit.

SECTION 85. Fiscal changes.

- (1) General program operations. In the schedule under s. 20.005 (3) for the appropriation to the department of revenue under s. 20.566 (1) (a), the dollar amount for fiscal year 2021–22 is increased by \$506,400 for the purpose of administering the rebate program under Section 84 (1) of this act.
- (2) Special education aid. In the schedule under s. 20.005 (3) for the appropriation to the department of public instruction under s. 20.255 (2) (b), the dollar amount for fiscal year 2022–23 is increased by \$172,643,000 to increase funding for aids for special education under s. 115.88.
- (3) UW System; General program operations. In the schedule under s. 20.005 (3) for the appropriation to the Board of Regents of the University of Wisconsin System under s. 20.285 (1) (a), the dollar amount for fiscal year 2022–23 is increased by \$111,000,000 for the purpose for which the appropriation is made.
- (4) State aids for technical colleges. In the schedule under s. 20.005 (3) for the appropriation to the technical college system board under s. 20.292 (1) (d), the dollar amount for fiscal year 2022–23 is increased by \$28,000,000 for the purpose for which the appropriation is made.
- (5) General equalization aids. In the schedule under s. 20.005 (3) for the appropriation to the department of public instruction under s. 20.255 (2) (ac), the dollar amount for fiscal year 2022–23 is increased by \$188,000,000 for the purpose for which the appropriation is made.
- (6) SCHOOL BREAKFAST PROGRAM. In the schedule under s. 20.005 (3) for the appropriation to the department of public instruction under s. 20.255 (2) (cm), the

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- dollar amount for fiscal year 2022–23 is increased by \$2,559,500 for the purpose for which the appropriation is made.
 - (7) English learner categorical aid. In the schedule under s. 20.005 (3) for the appropriation to the department of public instruction under s. 20.255 (2) (cc), the dollar amount for fiscal year 2022–23 is increased by \$18,287,200 for the purpose for which the appropriation is made.
 - (8) Mental health and pupil wellness aid. In the schedule under s. 20.005 (3) for the appropriation to the department of public instruction under s. 20.255 (2) (da), the dollar amount for fiscal year 2022–23 is increased by \$18,000,000 for the purpose for which the appropriation is made.
 - (9) Special education transition readiness grants. In the schedule under s. 20.005 (3) for the appropriation to the department of public instruction under s. 20.255 (2) (bg), the dollar amount for fiscal year 2022–23 is increased by \$1,500,000 for the purpose for which the appropriation is made.
 - (10) Additional special education aid. In the schedule under s. 20.005 (3) for the appropriation to the department of public instruction under s. 20.255 (2) (bd), the dollar amount for fiscal year 2022–23 is increased by \$5,719,500 for the purpose for which the appropriation is made.
 - (11) Summer school grant program. In the schedule under s. 20.005 (3) for the appropriation to the department of public instruction under s. 20.255 (2) (dj), the dollar amount for fiscal year 2022–23 is increased by \$3,600,000 to provide funding for grants under s. 115.447.

Section 86. Initial applicability.

(1) ENGLISH LEARNER CATEGORICAL AID. The treatment of ss. 115.96 (1), 115.97 (1) and (6), and 115.977 (2), the renumbering and amendment of ss. 115.993 and

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115.996, and the creation of ss. 115.993 (2) and (3) and 115.996 (3) first apply to aid
paid under s. 115.995 in the 2022–23 school year.
(2) Summer school grant program. The treatment of s. 115.447 (2) (intro.) first
applies to the 2022–23 school year.
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Section 87. Effective dates. This act takes effect on July 1, 2022, except as
SECTION 87. Effective dates. This act takes effect on July 1, 2022, except as follows:
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follows:

(END)