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*Testimony before the Senate Committee on Economic and Workforce Development
State Senator André Jacque
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Chairman Feyen and Colleagues,

Thank you for the opportunity to testify before you today as the author of Senate Bill 125, bi-partisan workforce and education fairness legislation that Rep. Zimmerman and I have re-introduced to extend the deductibility of postsecondary tuition to apprenticeship instruction.

Currently, all tuition for schooling programs that are approved by the Department of Workforce Development qualifies as tax deductible, but apprenticeship programs are not included. Senate Bill 125 levels the playing field by creating an individual income tax deduction for tuition expenses paid by an individual 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.

Senate Bill 125 is identical to 2019 AB 45 as amended, which passed the Assembly Committee on Workforce Development last session by a 15-0 vote, and virtually identical (with the exception of the corporate tax credit being since removed from the legislation) to 2017 AB 734, which passed the Assembly that session by voice vote.

The broad coalition supporting this legislation includes the Wisconsin Economic Development Association, Wisconsin Technical College District Boards Association, Associated Builders and Contractors, Wisconsin Manufacturers and Commerce, Waukesha County Business Alliance, Wisconsin Electric Cooperative Association, Metropolitan Milwaukee Association of Commerce, Wisconsin Builders Association, and the Wisconsin Grocers Association.

Thank you for your consideration of Senate Bill 125.