



## 2025 SENATE BILL 69

February 26, 2025 - Introduced by Senators FEYEN, DASSLER-ALFHEIM, HUTTON and WANGGAARD, cosponsored by Representatives ARMSTRONG, BEHNKE, BARE, DITTRICH, DONOVAN, GOEBEN, GOODWIN, KAUFERT, KNODL, KREIBICH, MAXEY, MELOTIK, MIRESE, MURSAU, PALMERI, SHEEHAN, SINICKI, STEFFEN, SUBECK, JOHNSON and PRADO. Referred to Committee on Agriculture and Revenue.

- 1     **AN ACT to create** 71.05 (6) (b) 57. of the statutes; **relating to:** an income tax
- 2             subtraction for certain expenses paid by a school teacher.

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### *Analysis by the Legislative Reference Bureau*

Currently, an elementary or secondary school teacher may claim a deduction on the individual's federal income tax return for certain eligible expenses paid by the individual during the taxable year, not exceeding \$300. Eligible expenses include amounts paid to participate in professional development courses and amounts paid for books and other classroom supplies.

This bill allows an elementary or secondary school teacher to claim a similar deduction for state income tax purposes for eligible expenses, not exceeding \$300, paid by the teacher during the taxable year. The eligible expenses are the same as those described under federal law. Finally, the taxpayer may claim the deduction for state income tax purposes regardless of whether the taxpayer claims the deduction for federal income tax purposes.

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.

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# SENATE BILL 69

## SECTION 1

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

**SECTION 1.** 71.05 (6) (b) 57. of the statutes is created to read:

71.05 (6) (b) 57. For taxable years beginning after December 31, 2024, the amount of the expenses described under 26 USC 62 (a) (2) (D), not exceeding \$300, paid during the taxable year by an eligible educator, as defined in 26 USC 62 (d) (1), regardless of whether the individual claimed the amount as a deduction under 26 USC 162 for federal tax purposes.

**(END)**