

**EXTRACT FROM SECTION 36.27(2), WISCONSIN STATUTES RELATING TO EXEMPTION
FROM NONRESIDENT TUITION**

(2) NONRESIDENT TUITION EXCEPTIONS.

(a) Students qualifying under any of the following categories, while they continue to be residents of this state, are entitled to exemption from nonresident tuition but not from incidental or other fees:

1. Any adult student who has been a bona fide resident of the state for 12 months next preceding the beginning of any semester or session for which such student registers at an institution.
2. Any minor student, if one or both of the student's parents have been bona fide residents of this state for at least 12 months next preceding the beginning of any semester or session for which the student registers at an institution.
3. Any adult student who is a dependent of his or her parents under [26 USC 152](#) (a), if one or both of the student's parents have been bona fide residents of this state for at least 12 months next preceding the beginning of any semester or session for which the student registers at an institution.
4. Any minor student who has resided substantially in this state during the years of minority and at least 12 months next preceding the beginning of any semester or session for which such student registers at an institution.
5. Any minor student under guardianship in this state whose legal guardian has been a bona fide resident of this state for at least 12 months next preceding the beginning of any semester or session for which such student registers at an institution.
6. Any adult student who has been employed as a migrant worker for at least 2 months each year for 3 of the 5 years next preceding the beginning of any semester or session for which the student registers at an institution, or for at least 3 months each year for 2 of the 5 years next preceding the beginning of any semester or session for which the student registers at an institution, any adult student whose parent or legal guardian has been so employed while the student was a minor and any minor student whose parent or legal guardian has been so employed. In this subdivision, "migrant worker" has the meaning specified in s. [103.90 \(5\)](#).

(am) Any person who is a refugee, as defined under [8 USC 1101](#) (a) (42), who moved to this state immediately upon arrival in the United States and who has resided in this state continuously since then is entitled to the exemption under par. [\(a\)](#) if he or she demonstrates an intent to establish and maintain a permanent home in Wisconsin according to the criteria under par. [\(e\)](#).

(b)

1. Nonresident members of the armed forces and persons engaged in alternative service who are stationed in this state on active duty and their spouses and children are entitled to the exemption under par. [\(a\)](#) during the period that such persons are stationed in this state.
2. Members of the armed forces who reside in this state and are stationed at a federal military installation located within 90 miles of the borders of this state, and their spouses and children, are entitled to the exemption under par. [\(a\)](#).
3. Nonresident persons who served in active duty in the U.S. armed forces for at least 10 years, who were honorably discharged from such service within 4 years before applying at an institution, and who filed state income tax returns for at least 8 of the last 10 years of active duty in the U.S. armed forces, and their spouses and children are entitled to the exemption under par. [\(a\)](#).
4. A person who was a resident of this state at the time of entry into active duty, who is a resident of and living in this state at the time of registering at an institution, and who is a veteran, as defined in s. [45.01 \(12\)](#) is entitled to the exemption under par. [\(a\)](#).

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1. Subject to subd. [3.](#), a student who meets all of the following requirements is entitled to the exemption under par. [\(a\)](#):

- a. The student has resided in this state for 6 months immediately preceding the beginning of any semester or session in which the student enrolls at an institution.
 - b. The student is a member of the Wisconsin national guard or a reserve unit of the U.S. armed forces when he or she enrolls in an institution and has been a member for the 6-month period under subd. [1. a.](#)
 - c. While enrolled in an institution, the student continues to be a member of the Wisconsin national guard or reserve unit of the U.S. armed forces, or is honorably discharged or released under honorable conditions from the national guard or a reserve unit of the U.S. armed forces.
2. If a student receiving the exemption under this paragraph withdraws from an institution during a semester or session because he or she is called into state active duty or into active service with the U.S. armed forces for at least 30 days, the student is entitled to the exemption under this paragraph if he or she reenrolls in an institution during the semester in which he or she is discharged, demobilized, or deactivated from active duty or in the next succeeding semester.
 3. The exemption under this paragraph is limited to 128 credits or 8 semesters, whichever is longer.
- (c) Any student who is a graduate of a Wisconsin high school and whose parents are bona fide residents of this state for 12 months next preceding the beginning of any semester or session for which the student registers at an institution or whose last surviving parent was a bona fide resident of this state for the 12 months preceding death is entitled to the exemption under par. [\(a\)](#).
 - (cm) Any person continuously employed full time in this state, who was relocated to this state by his or her current employer or who moved to this state for employment purposes and accepted his or her current employment before applying for admission to an institution and before moving, and the spouse and dependents of any such person, are entitled to the exemption under par. [\(a\)](#) if the student demonstrates an intent to establish and maintain a permanent home in Wisconsin according to the criteria under par. [\(e\)](#). In this paragraph, "dependents" has the meaning given in [26 USC 152 \(a\)](#).
 - (d) Any person who has not been a bona fide resident of the state for 12 months next preceding the beginning of any semester or session for which such person registers at an institution, except as provided in this subsection, is not exempt from the payment of the nonresident tuition.
 - (e) In determining bona fide residence at the time of the beginning of any semester or session and for the preceding 12 months the intent of the person to establish and maintain a permanent home in Wisconsin is determinative. In addition to representations by the student, intent may be demonstrated or disproved by factors including, but not limited to, timely filing of a Wisconsin income tax return of a type that only full-year Wisconsin residents may file, voter registration in Wisconsin, motor vehicle registration in Wisconsin, possession of a Wisconsin operator's license, place of employment, self-support, involvement in community activities in Wisconsin, physical presence in Wisconsin for at least 12 months preceding the beginning of the semester or session for which the student registers, and, if the student is not a U.S. citizen, possession of a visa that permits indefinite residence in the United States. Notwithstanding par. [\(a\)](#), a student who enters and remains in this state principally to obtain an education is presumed to continue to reside outside this state and such presumption continues in effect until rebutted by clear and convincing evidence of bona fide residence