

# State of Wisconsin



2025 Senate Bill 529

Date of enactment:  
Date of publication\*:

## 2025 WISCONSIN ACT

AN ACT *to repeal* 13.94 (1) (ms), 20.250 (2) (h), 20.835 (2) (bb), 20.835 (2) (cc), 20.835 (2) (ff), 71.01 (6) (j), 71.01 (6) (k), 71.01 (6) (L), 71.01 (6) (m), 71.01 (7g), 71.01 (7r), 71.03 (7) (a), 71.03 (7) (b), 71.03 (7) (c), 71.03 (7) (d), 71.04 (4) (a), 71.04 (4) (b), 71.04 (4) (c), 71.04 (4) (e), 71.04 (4m) (a) 1., 71.04 (4m) (b) 1., 71.04 (4m) (c) 1., 71.04 (5), 71.04 (6), 71.04 (8) (b) 1., 71.04 (10), 71.05 (6) (a) 10., 71.05 (6) (a) 15. a., 71.05 (6) (a) 15. b., 71.05 (6) (a) 15. c., 71.05 (6) (a) 15. d., 71.05 (6) (a) 15. e., 71.05 (6) (a) 15. f., 71.05 (6) (a) 15. g., 71.05 (6) (a) 15. h., 71.05 (6) (a) 15. i., 71.05 (6) (a) 15. n., 71.05 (6) (a) 15. q., 71.05 (6) (a) 15. r., 71.05 (6) (a) 15. t., 71.05 (6) (a) 15. u., 71.05 (6) (a) 15. v., 71.05 (6) (a) 21., 71.05 (6) (a) 22., 71.05 (6) (b) 3m., 71.05 (6) (b) 6., 71.05 (6) (b) 10., 71.05 (6) (b) 13., 71.05 (6) (b) 14., 71.05 (6) (b) 21. a., 71.05 (6) (b) 21. b., 71.05 (6) (b) 23., 71.05 (6) (b) 33., 71.05 (6) (b) 43., 71.05 (6) (b) 43. a., 71.05 (6) (b) 43. b., 71.05 (6) (b) 43. c., 71.05 (6) (b) 44., 71.05 (6) (b) 47m., 71.05 (6) (b) 50., 71.05 (11), 71.05 (12) (b) 2., 71.05 (12) (c) 2., 71.05 (16), 71.05 (17), 71.05 (18), 71.05 (22) (c), 71.05 (22) (d), 71.05 (22) (dm), 71.05 (22) (ds), 71.05 (23) (a), 71.05 (24), 71.05 (26) (b), 71.05 (26) (e), 71.06 (1), 71.06 (1m), 71.06 (1n), 71.06 (1p), 71.06 (1q), 71.06 (2) (a), 71.06 (2) (b), 71.06 (2) (c), 71.06 (2) (d), 71.06 (2) (e), 71.06 (2) (f), 71.06 (2) (g), 71.06 (2) (h), 71.06 (2) (i), 71.06 (2) (j), 71.06 (2e) (a), 71.06 (2e) (b), 71.07 (2dm), 71.07 (2dx), 71.07 (2dy), 71.07 (3g), 71.07 (3h), 71.07 (3n), 71.07 (3q), 71.07 (3s), 71.07 (3t), 71.07 (4n), 71.07 (5g), 71.07 (5i), 71.07 (5j), 71.07 (5n) (b) 1., 71.07 (5n) (b) 2., 71.07 (5n) (b) 3., 71.07 (5n) (b) 4., 71.07 (5r), 71.07 (5rm), 71.07 (6) (a), 71.07 (6) (am) 2. a., 71.07 (6) (am) 2. b., 71.07 (6) (am) 2. c., 71.07 (6m), 71.07 (6n), 71.07 (9) (b) 1., 71.07 (9) (b) 2., 71.07 (9) (b) 4., 71.07 (9m) (a) 1m., 71.07 (9m) (a) 3., 71.07 (9m) (cn), 71.08, 71.09 (11) (f), 71.09 (11) (g), 71.10 (4) (cd), 71.10 (4) (ce), 71.10 (4) (cm), 71.10 (4) (cn), 71.10 (4) (cp), 71.10 (4) (cq), 71.10 (4) (eu), 71.10 (4) (f), 71.10 (4) (gb), 71.10 (4) (gbb), 71.10 (4) (gbm), 71.10 (4) (gc), 71.10 (4) (grb), 71.10 (4) (grd), 71.10 (4) (gu), 71.10 (4) (gv), 71.10 (4) (gxx), 71.10 (5e), 71.10 (5fm), 71.10 (5h), 71.21 (3), 71.21 (4) (a) 1., 71.21 (4) (a) 2., 71.21 (4) (a) 3., 71.21 (4) (a) 4., 71.21 (4) (a) 5., 71.21 (4) (a) 6., 71.21 (4) (a) 7., 71.21 (4) (a) 8., 71.21 (4) (a) 9., 71.21 (4) (a) 14., 71.21 (4) (a) 16., 71.21 (4) (a) 18., 71.21 (4) (a) 19., 71.21 (4) (a) 21., 71.21 (4) (a) 22., 71.21 (4) (a) 23., 71.22 (4) (j), 71.22 (4) (k), 71.22 (4) (L), 71.22 (4) (m), 71.22 (4m) (j), 71.22 (4m) (k), 71.22 (4m) (L), 71.22 (4m) (m), 71.22 (5g), 71.22 (5m) (b), 71.23 (3) (am) 4., 71.25 (6) (a), 71.25 (6) (b), 71.25 (6) (c), 71.25 (6) (e), 71.25 (6m) (a) 1., 71.25 (6m) (b) 1., 71.25 (6m) (c) 1., 71.25 (7), 71.25 (8), 71.25 (10) (b) 1., 71.25 (11), 71.25 (14), 71.255 (10), 71.26 (2) (a) 2. a., 71.26 (2) (a) 2. b., 71.26 (2) (a) 2. d., 71.26 (2) (a) 2. e., 71.26 (2) (a) 3., 71.26 (2) (a) 4. a., 71.26 (2) (a) 4. b., 71.26 (2) (a) 4. c., 71.26 (2) (a) 4. d., 71.26 (2) (a) 4. e., 71.26 (2) (a) 4. f., 71.26 (2) (a) 4. g., 71.26 (2) (a) 4. h., 71.26 (2) (a) 4. m., 71.26 (2) (a) 4. o., 71.26 (2) (a) 4. p., 71.26 (2) (a) 4. r., 71.26 (2) (a) 4. s., 71.26 (2) (a) 4. t., 71.26 (2) (b) 10., 71.26 (2) (b) 11., 71.26 (3) (n) 1., 71.26 (3) (n) 2., 71.26 (3) (n) 3., 71.26 (3) (n) 5., 71.26 (3) (n) 6., 71.26 (3) (q), 71.26 (3) (y), 71.26 (3) (ym), 71.28 (1), 71.28 (1dm), 71.28 (1dx), 71.28 (1dy), 71.28 (3), 71.28 (3g), 71.28 (3h), 71.28 (3n), 71.28 (3q), 71.28 (3t), 71.28 (4) (am), 71.28 (4m),

\* Section 991.11, WISCONSIN STATUTES: Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication."

71.28 (5), 71.28 (5g), 71.28 (5i), 71.28 (5j), 71.28 (5n) (b) 1., 71.28 (5n) (b) 2., 71.28 (5n) (b) 3., 71.28 (5n) (b) 4., 71.28 (5r), 71.28 (5rm), 71.28 (6) (a) 1m., 71.28 (6) (a) 3., 71.28 (6) (cn), 71.28 (6n), 71.29 (7) (d), 71.30 (3) (b), 71.30 (3) (bb), 71.30 (3) (bm), 71.30 (3) (cd), 71.30 (3) (ce), 71.30 (3) (cn), 71.30 (3) (d), 71.30 (3) (db), 71.30 (3) (dm), 71.30 (3) (dp), 71.30 (3) (ds), 71.30 (3) (e), 71.30 (3) (ei), 71.30 (3) (eL), 71.30 (3) (ema), 71.30 (3) (eon), 71.30 (3) (epa), 71.34 (1g) (j), 71.34 (1g) (k), 71.34 (1g) (L), 71.34 (1g) (m), 71.34 (1k) (e), 71.34 (1k) (g) 1., 71.34 (1k) (g) 2., 71.34 (1k) (g) 3., 71.34 (1k) (g) 4., 71.34 (1k) (g) 5., 71.34 (1k) (g) 6., 71.34 (1k) (g) 7., 71.34 (1k) (g) 8., 71.34 (1k) (g) 9., 71.34 (1k) (g) 14., 71.34 (1k) (g) 16., 71.34 (1k) (g) 18., 71.34 (1k) (g) 19., 71.34 (1k) (g) 21., 71.34 (1k) (g) 22., 71.34 (1k) (g) 23., 71.34 (1k) (n), 71.34 (1m) (b), 71.34 (1u), 71.365 (3), 71.42 (2) (j), 71.42 (2) (k), 71.42 (2) (L), 71.42 (2) (m), 71.42 (2p), 71.45 (1) (b), 71.45 (1) (c), 71.45 (2) (a) 7., 71.45 (2) (a) 10. a., 71.45 (2) (a) 10. b., 71.45 (2) (a) 10. c., 71.45 (2) (a) 10. d., 71.45 (2) (a) 10. e., 71.45 (2) (a) 10. f., 71.45 (2) (a) 10. g., 71.45 (2) (a) 10. k., 71.45 (2) (a) 10. m., 71.45 (2) (a) 10. n., 71.45 (2) (a) 10. p., 71.45 (2) (a) 10. q., 71.45 (2) (a) 10. r., 71.45 (2) (a) 10a. a., 71.45 (2) (a) 10a. b., 71.45 (2) (a) 10a. d., 71.45 (2) (a) 10a. e., 71.45 (2) (a) 10b., 71.45 (2) (a) 13., 71.45 (2) (a) 19., 71.45 (3d) (a), 71.45 (3d) (b), 71.45 (3e) (a) 1., 71.45 (3e) (b) 1., 71.45 (3e) (c) 1., 71.47 (1), 71.47 (1dm), 71.47 (1dx), 71.47 (1dy), 71.47 (3), 71.47 (3g), 71.47 (3h), 71.47 (3n), 71.47 (3q), 71.47 (3t), 71.47 (4) (am), 71.47 (4m), 71.47 (5), 71.47 (5g), 71.47 (5i), 71.47 (5j), 71.47 (5r), 71.47 (5rm), 71.47 (6) (a) 1m., 71.47 (6) (a) 3., 71.47 (6) (cn), 71.47 (6n), 71.49 (1) (b), 71.49 (1) (bb), 71.49 (1) (bm), 71.49 (1) (cd), 71.49 (1) (ce), 71.49 (1) (cn), 71.49 (1) (d), 71.49 (1) (db), 71.49 (1) (dm), 71.49 (1) (dp), 71.49 (1) (ds), 71.49 (1) (e), 71.49 (1) (ei), 71.49 (1) (eL), 71.49 (1) (ema), 71.49 (1) (eon), 71.49 (1) (epa), 71.54 (1) (a), 71.54 (1) (b), 71.54 (1) (c), 71.54 (1) (d), 71.54 (1) (e), 71.54 (1) (f), 71.54 (2) (b) 1., 71.54 (2) (b) 2., 71.54 (2) (b) 3., 71.54 (2m), 71.64 (9) (b) 1., 71.64 (9) (b) 2., 71.775 (4) (L), 71.80 (24), 71.805, 71.85 (3), 71.93 (8) (b) 3., 73.03 (35), 73.03 (35m), 73.03 (71), 73.03 (73), 73.15, 76.635, 76.636, 76.637, 76.655, 77.54 (57d) (a) 1., 77.54 (67), 77.68, 229.8257 (2) (b), 238.16, 238.23, 238.30 (6), 238.30 (7) (a), 238.30 (7) (b), 238.30 (7) (c), 238.30 (7) (d), 238.301, 238.302, 238.303, 238.304, 238.3045, 238.305, 238.306, 238.31, 238.315, 238.32, 238.325, 238.335, 238.34, 238.345, 238.35, 238.363, 238.365, 238.368, 238.37, 238.38, 238.385, 238.395, 238.397, 238.398 and 255.054; **to renumber** 71.04 (4m) (a) 2., 71.04 (4m) (b) 2., 71.04 (4m) (c) 2., 71.04 (8) (b) 2., 71.05 (6) (b) 21. c., 71.07 (9) (b) 5., 71.07 (9m) (a) 2m., 71.22 (5m) (a), 71.25 (6m) (a) 2., 71.25 (6m) (b) 2., 71.25 (6m) (c) 2., 71.25 (10) (b) 2., 71.28 (6) (a) 2m., 71.34 (1m) (a), 71.45 (3d) (c), 71.45 (3e) (a) 2., 71.45 (3e) (b) 2., 71.45 (3e) (c) 2., 71.47 (6) (a) 2m. and 71.54 (1) (g); **to renumber and amend** 71.05 (6) (a) 15., 71.07 (5n) (b) (intro.), 71.21 (4) (a), 71.26 (2) (a) 2., 71.26 (2) (a) 4., 71.26 (3) (n), 71.28 (5n) (b) (intro.), 71.34 (1k) (g), 71.45 (2) (a) 10., 71.64 (9) (b) (intro.) and 238.30 (7) (e); **to consolidate, renumber and amend** 71.04 (4) (intro.) and (d), 71.05 (12) (b) (intro.) and 1., 71.05 (12) (c) (intro.) and 1., 71.07 (6) (am) 2. (intro.) and d., 71.25 (6) (intro.) and (d), 71.26 (2) (a) 2. (intro.) and c., 71.26 (3) (n) (intro.) and 4., 71.45 (2) (a) 10a. (intro.) and c. and 71.54 (2) (b) (intro.) and 4.; **to amend** 20.566 (1) (hp), 71.01 (13), 71.04 (1) (a), 71.05 (6) (b) 9m., 71.05 (6) (b) 28. a., 71.05 (6) (b) 28. h., 71.05 (6) (b) 32. a., 71.05 (6) (b) 43. (intro.), 71.05 (6) (b) 43. f., 71.05 (22) (f) 2m., 71.05 (23) (c), 71.05 (25) (a) 2., 71.05 (25m) (b), 71.05 (26) (c), 71.05 (26) (f), 71.06 (2s) (d), 71.07 (3g) (a) (intro.), 71.07 (3n) (b) 1., 71.07 (3n) (b) 2., 71.07 (3w) (a) 5., 71.07 (3w) (b) (intro.), 71.07 (3w) (bm) 1., 71.07 (3w) (bm) 2., 71.07 (3w) (bm) 3., 71.07 (3w) (bm) 4., 71.07 (3wm) (b) (intro.), 71.07 (3wm) (bm), 71.07 (3y) (b) (intro.), 71.07 (3y) (d) 2., 71.07 (4k) (b) 1., 71.07 (4k) (b) 2., 71.07 (4k) (b) 3., 71.07 (4k) (b) 4. b., 71.07 (4k) (b) 5. b., 71.07 (4k) (b) 6. b., 71.07 (4k) (e) 2. (intro.), 71.07 (5i) (b), 71.07 (5j) (b), 71.07 (6e) (c) 2., 71.07 (8b) (b), 71.07 (9m) (c) (intro.), 71.07 (9m) (h), 71.10 (5s) (a), 71.10 (5s) (b), 71.10 (5s) (c), 71.10 (5s) (d) 1., 71.10 (5s) (d) 4., 71.10 (5s) (d) 5., 71.10 (5s) (e), 71.125 (1), 71.125 (2), 71.17 (6), 71.22 (11), 71.25 (16), 71.255 (6) (c) 1., 71.28 (3g) (a) (intro.), 71.28 (4) (ad) 1., 71.28 (4) (ad) 2., 71.28 (4) (ad) 3., 71.28 (4) (ad) 4. b., 71.28 (4) (ad) 5. b., 71.28 (4) (ad) 6. b., 71.28 (6) (c) (intro.), 71.28 (6) (h), 71.30 (3) (f), 71.45 (2) (a) 10b., 71.47 (3) (c) 7., 71.47 (3g) (a) (intro.), 71.47 (4) (ad) 1., 71.47 (4) (ad) 2., 71.47 (4) (ad) 3., 71.47 (4) (ad) 4. b., 71.47 (4) (ad) 5. b., 71.47 (4) (ad) 6. b., 71.47 (6) (c) (intro.), 71.47 (6) (h), 71.49 (1) (f), 71.64 (9) (b), 71.67 (5) (a), 71.67 (5m), 71.745 (3) (a), 71.77 (3), 71.77 (5), 71.775 (4) (cm) (intro.), 71.88 (2) (b), 71.98 (9), 73.03 (35), 73.03 (35m), 76.637 (1), 76.637 (2), 76.637 (3), 76.637 (4), 76.67 (2), 229.8257 (1), 238.12 (1), 238.17 (3) (a), 238.28 and 238.30 (intro.); **to create** 71.45 (2) (a) 10. b. of the statutes; **relating to:** repeal of obsolete tax credits and tax provisions.

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

**SECTION 1.** 13.94 (1) (ms) of the statutes is repealed.

**SECTION 2.** 20.250 (2) (h) of the statutes is repealed.

**SECTION 3.** 20.566 (1) (hp) of the statutes is amended to read:

20.566 (1) (hp) *Administration of income tax check-off voluntary payments.* The amounts in the schedule for the payment of all administrative costs, including data processing costs, incurred in administering ss. 71.10 (5), ~~(5e)~~, (5f), ~~(5fm)~~, (5g), ~~(5h)~~, (5i), (5j), (5k), (5km), and (5m), and 71.30 (10). All moneys specified for deposit in this appropriation under ss. 71.10 (5) (h) 5., ~~(5e) (h) 4.~~, (5f) (i), ~~(5fm) (i)~~, (5g) (i), ~~(5h) (i)~~, (5i) (i), (5j) (i), (5k) (i), (5km) (i), and (5m) (i) and 71.30 (10) (i) and (11) (i) shall be credited to this appropriation account.

**SECTION 4.** 20.835 (2) (bb) of the statutes is repealed.

**SECTION 5.** 20.835 (2) (cc) of the statutes is repealed.

**SECTION 6.** 20.835 (2) (ff) of the statutes is repealed.

**SECTION 7.** 71.01 (6) (j) of the statutes is repealed.

**SECTION 8.** 71.01 (6) (k) of the statutes is repealed.

**SECTION 9.** 71.01 (6) (L) of the statutes is repealed.

**SECTION 10.** 71.01 (6) (m) of the statutes is repealed.

**SECTION 11.** 71.01 (7g) of the statutes is repealed.

**SECTION 12.** 71.01 (7r) of the statutes is repealed.

**SECTION 13.** 71.01 (13) of the statutes is amended to read:

71.01 (13) "Wisconsin adjusted gross income" means federal adjusted gross income, with the modifications prescribed in s. 71.05 (6) to (12), (19), (20), ~~(24)~~, (25), (25m), and (26).

**SECTION 14.** 71.03 (7) (a) of the statutes is repealed.

**SECTION 15.** 71.03 (7) (b) of the statutes is repealed.

**SECTION 16.** 71.03 (7) (c) of the statutes is repealed.

**SECTION 16m.** 71.03 (7) (d) of the statutes is repealed.

**SECTION 17.** 71.04 (1) (a) of the statutes is amended to read:

71.04 (1) (a) All income or loss of resident individuals and resident estates and trusts shall follow the residence of the individual, estate or trust. Income or loss of nonresident individuals and nonresident estates and trusts from business, not requiring apportionment under sub. (4), ~~(10)~~ or (11), shall follow the situs of the business from which derived, except that all income that is realized from the sale of or purchase and subsequent sale or redemption of lottery prizes if the winning tickets were originally bought in this state shall be allocated to this state. All items of income, loss and deductions of nonresident individuals and nonresident estates and trusts derived from a tax-option corporation not requir-

ing apportionment under sub. (9) shall follow the situs of the business of the corporation from which derived, except that all income that is realized from the sale of or purchase and subsequent sale or redemption of lottery prizes if the winning tickets were originally bought in this state shall be allocated to this state. Income or loss of nonresident individuals and nonresident estates and trusts derived from rentals and royalties from real estate or tangible personal property, or from the operation of any farm, mine or quarry, or from the sale of real property or tangible personal property shall follow the situs of the property from which derived. Income from personal services of nonresident individuals, including income from professions, shall follow the situs of the services. A nonresident limited partner's distributive share of partnership income shall follow the situs of the business, except that all income that is realized from the sale of or purchase and subsequent sale or redemption of lottery prizes if the winning tickets were originally bought in this state shall be allocated to this state. A nonresident limited liability company member's distributive share of limited liability company income shall follow the situs of the business, except that all income that is realized from the sale of or purchase and subsequent sale or redemption of lottery prizes if the winning tickets were originally bought in this state shall be allocated to this state. Income of nonresident individuals, estates and trusts from the state lottery under ch. 565 is taxable by this state. Income of nonresident individuals, estates and trusts from any multijurisdictional lottery under ch. 565 is taxable by this state, but only if the winning lottery ticket or lottery share was purchased from a retailer, as defined in s. 565.01 (6), located in this state or from the department. Income of nonresident individuals, nonresident trusts and nonresident estates from pari-mutuel winnings or purses under ch. 562 is taxable by this state. Income of nonresident individuals, estates and trusts from winnings from a casino or bingo hall that is located in this state and that is operated by a Native American tribe or band shall follow the situs of the casino or bingo hall. Income derived by a nonresident individual from a covenant not to compete is taxable by this state to the extent that the covenant was based on a Wisconsin-based activity. All other income or loss of nonresident individuals and nonresident estates and trusts, including income or loss derived from land contracts, mortgages, stocks, bonds and securities or from the sale of similar intangible personal property, shall follow the residence of such persons, except as provided in par. (b) and sub. (9), except that all income that is realized from the sale of or purchase and subsequent sale or redemption of lottery prizes if the winning tickets were originally bought in this state shall be allocated to this state.

**SECTION 18.** 71.04 (4) (intro.) and (d) of the statutes are consolidated, renumbered 71.04 (4) and amended to read:

71.04 (4) **NONRESIDENT ALLOCATION AND APPORTIONMENT FORMULA.** Nonresident individuals and nonresident estates and trusts engaged in business within and without the state shall be taxed only on such income as is derived from business transacted and property located within the state. The amount of such income attributable to Wisconsin may be determined by an allocation and separate accounting thereof, when the business of such nonresident individual or nonresident estate or trust within the state is not an integral part of a unitary business, but the department of revenue may permit an allocation and separate accounting in any case in which it is satisfied that the use of such method will properly reflect the income taxable by this state. In all cases in which allocation and separate accounting is not permissible, the determination shall be made in the following manner: for all businesses except air carriers, financial organizations, telecommunications companies, pipeline companies, public utilities, railroads, and car line companies there shall first be deducted from the total net income of the taxpayer the part thereof (less related expenses, if any) that follows the situs of the property or the residence of the recipient. The remaining net income shall be apportioned to this state by use of ~~the following:~~ (d) ~~For taxable years beginning after December 31, 2007,~~ an apportionment fraction composed of the sales factor under sub. (7).

**SECTION 19.** 71.04 (4) (a) of the statutes is repealed.

**SECTION 20.** 71.04 (4) (b) of the statutes is repealed.

**SECTION 21.** 71.04 (4) (c) of the statutes is repealed.

**SECTION 22.** 71.04 (4) (e) of the statutes is repealed.

**SECTION 23.** 71.04 (4m) (a) 1. of the statutes is repealed.

**SECTION 24.** 71.04 (4m) (a) 2. of the statutes is renumbered 71.04 (4m) (a).

**SECTION 25.** 71.04 (4m) (b) 1. of the statutes is repealed.

**SECTION 26.** 71.04 (4m) (b) 2. of the statutes is renumbered 71.04 (4m) (b).

**SECTION 27.** 71.04 (4m) (c) 1. of the statutes is repealed.

**SECTION 28.** 71.04 (4m) (c) 2. of the statutes is renumbered 71.04 (4m) (c).

**SECTION 29.** 71.04 (5) of the statutes is repealed.

**SECTION 30.** 71.04 (6) of the statutes is repealed.

**SECTION 31.** 71.04 (8) (b) 1. of the statutes is repealed.

**SECTION 32.** 71.04 (8) (b) 2. of the statutes is renumbered 71.04 (8) (b).

**SECTION 33.** 71.04 (10) of the statutes is repealed.

**SECTION 34.** 71.05 (6) (a) 10. of the statutes is repealed.

**SECTION 35.** 71.05 (6) (a) 15. of the statutes, as affected by 2025 Wisconsin Act 15, is renumbered 71.05 (6) (a) 15. (intro.) and amended to read:

71.05 (6) (a) 15. (intro.) The amount of the credits computed under ~~s. all of the following and not passed through by a partnership, limited liability company, or tax-option corporation that has added that amount to the partnership's, company's, or tax-option corporation's income under s. 71.21 (4) or 71.34 (1k) (g):~~

a. ~~Section 71.07 (2dm);~~

b. ~~Section 71.07 (2dx);~~

c. ~~Section 71.07 (2dy);~~

d. ~~Section 71.07 (3g);~~

e. ~~Section 71.07 (3h);~~

f. ~~Section 71.07 (3n);~~

g. ~~Section 71.07 (3q);~~

h. ~~Section 71.07 (3s);~~

i. ~~Section 71.07 (3t);~~

j. ~~Section 71.07 (3w);~~

k. ~~Section 71.07 (3wm);~~

l. ~~Section 71.07 (3y);~~

m. ~~Section 71.07 (4k);~~

n. ~~Section 71.07 (4n);~~

o. ~~Section 71.07 (5f);~~

p. ~~Section 71.07 (5h);~~

q. ~~Section 71.07 (5i);~~

r. ~~Section 71.07 (5j);~~

s. ~~Section 71.07 (5k);~~

t. ~~Section 71.07 (5r);~~

u. ~~Section 71.07 (5rm);~~

v. ~~Section 71.07 (6n); and~~

w. ~~Section 71.07 (10) and not passed through by a partnership, limited liability company, or tax option corporation that has added that amount to the partnership's, company's, or tax option corporation's income under s. 71.21 (4) or 71.34 (1k) (g).~~

**SECTION 36.** 71.05 (6) (a) 15. a. of the statutes, as affected by 2025 Wisconsin Act ... (this act), is repealed.

**SECTION 37.** 71.05 (6) (a) 15. b. of the statutes, as affected by 2025 Wisconsin Act ... (this act), is repealed.

**SECTION 38.** 71.05 (6) (a) 15. c. of the statutes, as affected by 2025 Wisconsin Act ... (this act), is repealed.

**SECTION 39.** 71.05 (6) (a) 15. d. of the statutes, as affected by 2025 Wisconsin Act ... (this act), is repealed.

**SECTION 40.** 71.05 (6) (a) 15. e. of the statutes, as affected by 2025 Wisconsin Act ... (this act), is repealed.

**SECTION 41.** 71.05 (6) (a) 15. f. of the statutes, as affected by 2025 Wisconsin Act ... (this act), is repealed.

**SECTION 42.** 71.05 (6) (a) 15. g. of the statutes, as affected by 2025 Wisconsin Act ... (this act), is repealed.

**SECTION 43.** 71.05 (6) (a) 15. h. of the statutes, as affected by 2025 Wisconsin Act ... (this act), is repealed.

**SECTION 44.** 71.05 (6) (a) 15. i. of the statutes, as affected by 2025 Wisconsin Act ... (this act), is repealed.

**SECTION 45.** 71.05 (6) (a) 15. n. of the statutes, as affected by 2025 Wisconsin Act ... (this act), is repealed.

**SECTION 46.** 71.05 (6) (a) 15. q. of the statutes, as affected by 2025 Wisconsin Act ... (this act), is repealed.

**SECTION 47.** 71.05 (6) (a) 15. r. of the statutes, as affected by 2025 Wisconsin Act ... (this act), is repealed.

**SECTION 48.** 71.05 (6) (a) 15. t. of the statutes, as affected by 2025 Wisconsin Act ... (this act), is repealed.

**SECTION 49.** 71.05 (6) (a) 15. u. of the statutes, as affected by 2025 Wisconsin Act ... (this act), is repealed.

**SECTION 50.** 71.05 (6) (a) 15. v. of the statutes, as affected by 2025 Wisconsin Act ... (this act), is repealed.

**SECTION 51.** 71.05 (6) (a) 21. of the statutes is repealed.

**SECTION 52.** 71.05 (6) (a) 22. of the statutes is repealed.

**SECTION 53.** 71.05 (6) (b) 3m. of the statutes is repealed.

**SECTION 54.** 71.05 (6) (b) 6. of the statutes is repealed.

**SECTION 55.** 71.05 (6) (b) 9m. of the statutes is amended to read:

71.05 (6) (b) 9m. On farm assets held more than one year and on all farm assets acquired from a decedent, to the extent that they are not subtracted under subd. 9. ~~or 10.~~, 60 percent of the capital gain as computed under the Internal Revenue Code, not including capital gains for which the federal tax treatment is determined under section 406 of P.L. 99-514; not including amounts treated

as ordinary income for federal income tax purposes because of the recapture of depreciation or any other reason; and not including amounts treated as capital gain for federal income tax purposes from the sale or exchange of a lottery prize. In this subdivision, "farm assets" means livestock, farm equipment, farm real property, and farm depreciable property. For purposes of this subdivision, the capital gains and capital losses for all assets shall be netted before application of the percentage.

**SECTION 56.** 71.05 (6) (b) 10. of the statutes is repealed.

**SECTION 57.** 71.05 (6) (b) 13. of the statutes is repealed.

**SECTION 58.** 71.05 (6) (b) 14. of the statutes is repealed.

**SECTION 59.** 71.05 (6) (b) 21. a. of the statutes is repealed.

**SECTION 60.** 71.05 (6) (b) 21. b. of the statutes is repealed.

**SECTION 61.** 71.05 (6) (b) 21. c. of the statutes is renumbered 71.05 (6) (b) 21.

**SECTION 62.** 71.05 (6) (b) 23. of the statutes is repealed.

**SECTION 63.** 71.05 (6) (b) 28. a. of the statutes is amended to read:

71.05 (6) (b) 28. a. Subject to subd. 28. am., an amount equal to ~~one of the following per student for each year to which the claim relates: for taxable years beginning before January 1, 2009, not more than twice the average amount charged by the board of regents of the University of Wisconsin System at 4-year institutions for resident undergraduate academic fees for the most recent fall semester, as determined by the board of regents by September 1 of that semester; for taxable years beginning after December 31, 2008, and subject to subd. 28. am., \$6,000 per student for each year to which the claim relates.~~

**SECTION 64m.** 71.05 (6) (b) 28. h. of the statutes is amended to read:

71.05 (6) (b) 28. h. No modification may be claimed under this subdivision for an amount paid for tuition expenses and mandatory student fees, as described under this subdivision, if the source of the payment is an amount withdrawn from a college savings account, as described in s. 224.50 ~~or from a college tuition and expenses program, as described in s. 224.48,~~ and if the owner of the account or ~~a parent, grandparent, great-grandparent, aunt, or uncle of the beneficiary,~~ another individual who contributed to the account, has claimed a deduction under subd. 32. ~~or 33.~~ that relates to such an amount.

**SECTION 65m.** 71.05 (6) (b) 32. a. of the statutes is amended to read:

71.05 (6) (b) 32. a. Except as otherwise provided in this subdivision, an amount equal to not more than \$5,000 per beneficiary, by each contributor, or \$2,500 by each contributor who is married and files separately, to an account for each year to which the claim relates; ~~except that the total amount for which a deduction may be claimed under this subdivision and under subd. 33., per beneficiary by any claimant may not exceed \$5,000 each year, or \$2,500 each year by any claimant who is married and files separately. In the case of a married couple, the total deduction under this subdivision and under subd. 33., per beneficiary by the married couple may not exceed \$5,000 each year.~~ For taxable years beginning after December 31, 2024, the dollar amounts in this subd. 32. a., ~~and the dollar amounts in subd. 33. a.,~~ shall be increased each year by a percentage equal to the percentage change between the U.S. consumer price index for all urban consumers, U.S. city average, for the month of August of the previous year and the U.S. consumer price index for all urban consumers, U.S. city average, for the month of August 2023, as determined by the federal department of labor, except that the adjustment may occur only if the resulting amount is greater than the corresponding amount that was calculated for the previous year. Each amount that is revised under this subd. 32. a. ~~and under subd. 33. a.~~ shall be rounded to the nearest multiple of \$10 if the revised amount is not a multiple of \$10 or, if the revised amount is a multiple of \$5, such an amount shall be increased to the next higher multiple of \$10. The department of revenue shall annually adjust the changes in dollar amounts required under this subd. 32. a. and incorporate the changes into the income tax forms and instructions. Any amount that is paid into an account under this subdivision that exceeds the maximum amount that may be subtracted under this subdivision may be carried forward to the next taxable year, and thereafter, subject to the limitations in this subdivision.

**SECTION 66.** 71.05 (6) (b) 33. of the statutes is repealed.

**SECTION 68.** 71.05 (6) (b) 43. (intro.) of the statutes is amended to read:

71.05 (6) (b) 43. (intro.) Subject to subd. 43. e. and f., ~~one of the following~~ allowable amounts, amount specified in subd. 43. ~~a. to~~ d., of employment-related expenses claimed by the claimant under section 21 of the Internal Revenue Code in the taxable year to which that claim relates:

**SECTION 67.** 71.05 (6) (b) 43. of the statutes, as affected by 2025 Wisconsin Act .... (this act), is repealed.

**SECTION 69.** 71.05 (6) (b) 43. a. of the statutes is repealed.

**SECTION 70.** 71.05 (6) (b) 43. b. of the statutes is repealed.

**SECTION 71.** 71.05 (6) (b) 43. c. of the statutes is repealed.

**SECTION 72.** 71.05 (6) (b) 43. f. of the statutes is amended to read:

71.05 (6) (b) 43. f. An individual who is a nonresident or part-year resident of this state and who claims the subtraction under this subdivision shall multiply the amount calculated under subd. 43. ~~a., b., c., or~~ d. by a fraction the numerator of which is the individual's wages, salary, tips, unearned income, and net earnings from a trade or business that are taxable by this state and the denominator of which is the individual's total wages, salary, tips, unearned income, and net earnings from a trade or business. In this subd. 43. f., for married persons filing separately "wages, salary, tips, unearned income, and net earnings from a trade or business" means the separate wages, salary, tips, unearned income, and net earnings from a trade or business of each spouse, and for married persons filing jointly "wages, salary, tips, unearned income, and net earnings from a trade or business" means the total wages, salary, tips, unearned income, and net earnings from a trade or business of both spouses.

**SECTION 73.** 71.05 (6) (b) 44. of the statutes is repealed.

**SECTION 74.** 71.05 (6) (b) 47m. of the statutes is repealed.

**SECTION 75.** 71.05 (6) (b) 50. of the statutes is repealed.

**SECTION 76.** 71.05 (11) of the statutes is repealed.

**SECTION 77.** 71.05 (12) (b) (intro.) and 1. of the statutes are consolidated, renumbered 71.05 (12) (b) and amended to read:

71.05 (12) (b) Whenever an individual acquires a new residence, as defined in section 1034 (a) of the internal revenue code, in this state, the adjusted basis of the new residence is not required to be reduced as required under sections 1016 (a) (7) and 1034 (e) of the internal revenue code upon the sale or exchange of an old residence located outside this state ~~if: 1. The the~~ sale or exchange of the old residence occurred in taxable year 1975 or thereafter and the individual was not a resident of this state at the time of sale or exchange of the old residence; ~~or.~~

**SECTION 78.** 71.05 (12) (b) 2. of the statutes is repealed.

**SECTION 79.** 71.05 (12) (c) (intro.) and 1. of the statutes are consolidated, renumbered 71.05 (12) (c) and amended to read:

71.05 (12) (c) Whenever a resident of this state sells or exchanges a principal residence located outside this state and the nonrecognition of gain provision of section 1034 (a) of the internal revenue code does not apply to that sale or exchange, the adjusted basis of the residence sold or exchanged is not required to be reduced as required by sections 1016 (a) (7) and 1034 (e) of the internal revenue code for any nonrecognized gain on the sale or exchange of any old principal residence located outside this state if: ~~1. The~~ the sale or exchange of the old residence occurred in taxable year 1975 or thereafter and the individual was not a resident of this state at the time of sale or exchange of the old residence; ~~or.~~

**SECTION 80.** 71.05 (12) (c) 2. of the statutes is repealed.

**SECTION 81.** 71.05 (16) of the statutes is repealed.

**SECTION 82.** 71.05 (17) of the statutes is repealed.

**SECTION 83.** 71.05 (18) of the statutes is repealed.

**SECTION 84.** 71.05 (22) (c) of the statutes is repealed.

**SECTION 85.** 71.05 (22) (d) of the statutes is repealed.

**SECTION 86.** 71.05 (22) (dm) of the statutes is repealed.

**SECTION 87.** 71.05 (22) (ds) of the statutes is repealed.

**SECTION 88.** 71.05 (22) (f) 2m. of the statutes is amended to read:

71.05 (22) (f) 2m. The standard deduction that may be claimed by an individual under par. ~~(dm)~~ or (dp), based on the individual's filing status.

**SECTION 89.** 71.05 (23) (a) of the statutes is repealed.

**SECTION 90.** 71.05 (23) (c) of the statutes is amended to read:

71.05 (23) (c) With respect to persons who change their domicile into or from this state during the taxable year and nonresident persons, personal exemptions under ~~pars. (a) and par.~~ (b) shall be limited to the fraction of the amount so determined that Wisconsin adjusted gross income is of federal adjusted gross income. In this paragraph, for married persons filing separately "adjusted gross income" means the separate adjusted gross income of each spouse and for married persons filing jointly "adjusted gross income" means the total adjusted gross income of both spouses. If a person and that person's spouse are not both domiciled in this state during the entire taxable year, their personal exemptions on a joint return are determined by multiplying the personal exemption that would be available to each of them if they were both domiciled in this state during the entire taxable year by a fraction the numerator of which is their joint Wisconsin adjusted gross income and the denomi-

nator of which is their joint federal adjusted gross income.

**SECTION 91.** 71.05 (24) of the statutes is repealed.

**SECTION 92.** 71.05 (25) (a) 2. of the statutes is amended to read:

71.05 (25) (a) 2. "Qualifying gain" means a long-term capital gain under the Internal Revenue Code realized from the sale of an investment made after December 31, 2010, and held for at least 5 uninterrupted years in a business that for the year of investment and at least 2 of the 4 subsequent years was a qualified Wisconsin business; except that a qualifying gain may not include any amount for which the claimant claimed a subtraction under ~~sub. s. 71.05~~ (24) (b), 2023 stats., or any gain described under ~~sub. s. 71.05~~ (26) (b), 2023 stats., and may not exceed the fair market value of the investment on the date sold, less the fair market value of the investment on the date acquired.

**SECTION 93.** 71.05 (25m) (b) of the statutes is amended to read:

71.05 (25m) (b) For taxable years beginning after December 31, 2019, a claimant may subtract from federal adjusted gross income the amount of gain excluded from federal gross income in the taxable year due to the application of 26 USC 1400Z-2 (b) (2) (B) (iii) for an investment held in a Wisconsin qualified opportunity fund for at least 5 years or due to the application of 26 USC 1400Z-2 (b) (2) (B) (iv) for an investment held in a Wisconsin qualified opportunity fund for at least 7 years; except that the gain may not include any amount for which the claimant claimed a subtraction under sub. (25) (b) or any gain described under ~~sub. s. 71.05~~ (26) (b), 2023 stats.

**SECTION 94.** 71.05 (26) (b) of the statutes is repealed.

**SECTION 95.** 71.05 (26) (c) of the statutes is amended to read:

71.05 (26) (c) The basis of the investment described in ~~par. s. 71.05~~ (26) (b) 2., 2023 stats., shall be calculated by subtracting the gain described in ~~par. s. 71.05~~ (26) (b) 1., 2023 stats., from the amount of the investment described in ~~par. s. 71.05~~ (26) (b) 2., 2023 stats. The basis of the investment described in par. (bm) 1. shall be calculated by subtracting the gain described in par. (bm) 1. from the amount of the investment described in par. (bm) 1.

**SECTION 96.** 71.05 (26) (e) of the statutes is repealed.

**SECTION 97.** 71.05 (26) (f) of the statutes is amended to read:

71.05 (26) (f) If a claimant claims a subtraction for a capital gain under ~~par. s. 71.05~~ (26) (b), 2023 stats., or

par. (bm), the gain may not be used as a qualifying gain under sub. (25).

**SECTION 98.** 71.06 (1) of the statutes is repealed.

**SECTION 99.** 71.06 (1m) of the statutes is repealed.

**SECTION 100.** 71.06 (1n) of the statutes is repealed.

**SECTION 101.** 71.06 (1p) of the statutes is repealed.

**SECTION 102.** 71.06 (1q) of the statutes, as affected by 2025 Wisconsin Act 15, is repealed.

**SECTION 103.** 71.06 (2) (a) of the statutes is repealed.

**SECTION 104.** 71.06 (2) (b) of the statutes is repealed.

**SECTION 105.** 71.06 (2) (c) of the statutes is repealed.

**SECTION 106.** 71.06 (2) (d) of the statutes is repealed.

**SECTION 107.** 71.06 (2) (e) of the statutes is repealed.

**SECTION 108.** 71.06 (2) (f) of the statutes is repealed.

**SECTION 109.** 71.06 (2) (g) of the statutes is repealed.

**SECTION 110.** 71.06 (2) (h) of the statutes is repealed.

**SECTION 111.** 71.06 (2) (i) of the statutes, as affected by 2025 Wisconsin Act 15, is repealed.

**SECTION 112.** 71.06 (2) (j) of the statutes, as affected by 2025 Wisconsin Act 15, is repealed.

**SECTION 113.** 71.06 (2e) (a) of the statutes, as affected by 2025 Wisconsin Act 15, is repealed.

**SECTION 114.** 71.06 (2e) (b) of the statutes, as affected by 2025 Wisconsin Act 15, is repealed.

**SECTION 115.** 71.06 (2s) (d) of the statutes, as affected by 2025 Wisconsin Act 15, is amended to read:

71.06 (2s) (d) For taxable years beginning after December 31, 2000, with respect to nonresident individuals, including individuals changing their domicile into or from this state, the tax brackets under subs. (1p), (1q), (1r), and (2) (g), (h), ~~(i), (j)~~, (k), and (L) shall be multiplied by a fraction, the numerator of which is Wisconsin adjusted gross income and the denominator of which is federal adjusted gross income. In this paragraph, for married persons filing separately “adjusted gross income” means the separate adjusted gross income of each spouse, and for married persons filing jointly “adjusted gross income” means the total adjusted gross income of both spouses. If an individual and that individual’s spouse are not both domiciled in this state during the entire taxable year, the tax brackets under subs. (1p), (1q), (1r), and (2) (g), (h), ~~(i), (j)~~, (k), and (L) on a joint return shall be multiplied by a fraction, the numerator of which is their joint Wisconsin adjusted gross income

and the denominator of which is their joint federal adjusted gross income.

**SECTION 116.** 71.07 (2dm) of the statutes is repealed.

**SECTION 117.** 71.07 (2dx) of the statutes is repealed.

**SECTION 118.** 71.07 (2dy) of the statutes is repealed.

**SECTION 119.** 71.07 (3g) of the statutes, as affected by 2025 Wisconsin Act ... (this act), is repealed.

**SECTION 120.** 71.07 (3g) (a) (intro.) of the statutes is amended to read:

71.07 (3g) (a) (intro.) Subject to the limitations under this subsection and ~~ss. s.~~ s. 73.03 (35m) and s. 238.23, 2023 stats., and s. 560.96, 2009 stats., a business that is certified under s. 238.23 (3), 2023 stats., or s. 560.96 (3), 2009 stats., may claim as a credit against the taxes imposed under s. 71.02 an amount equal to the sum of the following, as established under s. 238.23 (3) (c), 2023 stats., or s. 560.96 (3) (c), 2009 stats.:

**SECTION 121.** 71.07 (3h) of the statutes is repealed.

**SECTION 122.** 71.07 (3n) of the statutes, as affected by 2025 Wisconsin Act ... (this act), is repealed.

**SECTION 123.** 71.07 (3n) (b) 1. of the statutes is amended to read:

71.07 (3n) (b) 1. Subject to the limitations provided in this subsection, for taxable years that begin after December 31, 2003, and before January 1, 2014, a claimant may claim as a credit against the tax imposed under ~~ss. s.~~ s. 71.02 ~~and 71.08~~ an amount equal to 10 percent of the amount the claimant paid in the taxable year for dairy farm modernization or expansion related to the operation of the claimant’s dairy farm.

**SECTION 124.** 71.07 (3n) (b) 2. of the statutes is amended to read:

71.07 (3n) (b) 2. Subject to the limitations provided in this subsection, for taxable years that begin after December 31, 2005, and before January 1, 2014, a claimant may claim as a credit against the tax imposed under ~~ss. s.~~ s. 71.02 ~~and 71.08~~ an amount equal to 10 percent of the amount the claimant paid in the taxable year for livestock farm modernization or expansion related to the operation of the claimant’s livestock farm.

**SECTION 125.** 71.07 (3q) of the statutes is repealed.

**SECTION 126.** 71.07 (3s) of the statutes is repealed.

**SECTION 127.** 71.07 (3t) of the statutes is repealed.

**SECTION 128.** 71.07 (3w) (a) 5. of the statutes is amended to read:

71.07 (3w) (a) 5. “State payroll” means the amount of payroll apportioned to this state, as determined under s. 71.04 (6), 2023 stats.

**SECTION 129.** 71.07 (3w) (b) (intro.) of the statutes is amended to read:

71.07 (3w) (b) *Filing claims; payroll.* (intro.) Subject to the limitations provided in this subsection and s. 238.399 or s. 560.799, 2009 stats., a claimant may claim as a credit against the tax imposed under s. 71.02 ~~or 71.08~~ an amount calculated as follows:

**SECTION 130.** 71.07 (3w) (bm) 1. of the statutes is amended to read:

71.07 (3w) (bm) 1. In addition to the credits under par. (b) and subs. 2., 3., and 4., and subject to the limitations provided in this subsection and s. 238.399 or s. 560.799, 2009 stats., a claimant may claim as a credit against the tax imposed under s. 71.02 ~~or 71.08~~ an amount equal to a percentage, as determined under s. 238.399 or s. 560.799, 2009 stats., not to exceed 100 percent, of the amount the claimant paid in the taxable year to upgrade or improve the job-related skills of any of the claimant's full-time employees, to train any of the claimant's full-time employees on the use of job-related new technologies, or to provide job-related training to any full-time employee whose employment with the claimant represents the employee's first full-time job. This subdivision does not apply to employees who do not work in an enterprise zone.

**SECTION 131.** 71.07 (3w) (bm) 2. of the statutes is amended to read:

71.07 (3w) (bm) 2. In addition to the credits under par. (b) and subs. 1., 3., and 4., and subject to the limitations provided in this subsection and s. 238.399 or s. 560.799, 2009 stats., a claimant may claim as a credit against the tax imposed under s. 71.02 ~~or 71.08~~ an amount equal to the percentage, as determined under s. 238.399 or s. 560.799, 2009 stats., not to exceed 7 percent, of the claimant's zone payroll paid in the taxable year to all of the claimant's full-time employees whose annual wages are greater than the amount determined by multiplying 2,080 by 150 percent of the federal minimum wage in a tier I county or municipality, not including the wages paid to the employees determined under par. (b) 1., or greater than \$30,000 in a tier II county or municipality, not including the wages paid to the employees determined under par. (b) 1., and who the claimant employed in the enterprise zone in the taxable year, if the total number of such employees is equal to or greater than the total number of such employees in the base year. A claimant may claim a credit under this subdivision for no more than 5 consecutive taxable years.

**SECTION 132.** 71.07 (3w) (bm) 3. of the statutes is amended to read:

71.07 (3w) (bm) 3. In addition to the credits under par. (b) and subs. 1., 2., and 4., and subject to the limitations provided in this subsection and s. 238.399 or s. 560.799, 2009 stats., for taxable years beginning after December 31, 2008, a claimant may claim as a credit

against the tax imposed under s. 71.02 ~~or 71.08~~ up to 10 percent of the claimant's significant capital expenditures, as determined under s. 238.399 (5m) or s. 560.799 (5m), 2009 stats.

**SECTION 133.** 71.07 (3w) (bm) 4. of the statutes is amended to read:

71.07 (3w) (bm) 4. In addition to the credits under par. (b) and subs. 1., 2., and 3., and subject to the limitations provided in this subsection and s. 238.399 or s. 560.799, 2009 stats., for taxable years beginning after December 31, 2009, a claimant may claim as a credit against the tax imposed under s. 71.02 ~~or 71.08~~, up to 1 percent of the amount that the claimant paid in the taxable year to purchase tangible personal property, items, property, or goods under s. 77.52 (1) (b), (c), or (d), or services from Wisconsin vendors, as determined under s. 238.399 (5) (e) or s. 560.799 (5) (e), 2009 stats., except that the claimant may not claim the credit under this subdivision and subd. 3. for the same expenditures.

**SECTION 135.** 71.07 (3wm) (b) (intro.) of the statutes is amended to read:

71.07 (3wm) (b) *Filing claims; payroll.* (intro.) Subject to the limitations provided in this subsection and s. 238.396, a claimant may claim as a credit against the tax imposed under s. 71.02 ~~or 71.08~~ an amount calculated as follows:

**SECTION 136.** 71.07 (3wm) (bm) of the statutes is amended to read:

71.07 (3wm) (bm) *Filing supplemental claims.* In addition to claiming the credit under par. (b), and subject to the limitations under this subsection and s. 238.396, a claimant may claim as a credit against the tax imposed under s. 71.02 ~~or 71.08~~ up to 15 percent of the claimant's significant capital expenditures in the zone in the taxable year, as determined under s. 238.396 (3m).

**SECTION 137.** 71.07 (3y) (b) (intro.) of the statutes is amended to read:

71.07 (3y) (b) *Filing claims.* (intro.) Subject to the limitations provided in this subsection and s. 238.308, for taxable years beginning after December 31, 2015, a claimant may claim as a credit against the tax imposed under ~~ss. s. 71.02 and 71.08~~ all of the following:

**SECTION 138.** 71.07 (3y) (d) 2. of the statutes is amended to read:

71.07 (3y) (d) 2. If the allowable amount of the claim under par. (b) exceeds the tax otherwise due under ~~ss. s. 71.02 and 71.08~~, the amount of the claim not used to offset the tax due shall be certified by the department of revenue to the department of administration for payment by check, share draft, or other draft drawn from the appropriation account under s. 20.835 (2) (bg). Notwithstanding s. 71.82, no interest shall be paid on amounts certified under this subdivision.

**SECTION 139.** 71.07 (4k) (b) 1. of the statutes is amended to read:

71.07 (4k) (b) 1. Subject to the limitations provided in this subsection, and except as provided in subds. 2. and 3., for taxable years beginning after December 31, 2012, and before January 1, 2015, an individual, a partner of a partnership, a shareholder of a tax-option corporation, or a member of a limited liability company may claim a credit against the tax imposed under s. 71.02 ~~or 71.08~~, as allocated under par. (d), an amount equal to 5 percent of the amount obtained by subtracting from the individual's, partnership's, tax-option corporation's, or limited liability company's qualified research expenses, as defined in section 41 of the Internal Revenue Code, except that "qualified research expenses" includes only expenses incurred by the individual, partnership, tax-option corporation, or the limited liability company, incurred for research conducted in this state for the taxable year, except that a taxpayer may elect the alternative computation under section 41 (c) (4) of the Internal Revenue Code and that election applies until the department permits its revocation, except as provided in par. (c), and except that "qualified research expenses" does not include compensation used in computing the credit under sub. (2dx), the entity's base amount, as defined in section 41 (c) of the Internal Revenue Code, except that gross receipts used in calculating the base amount means gross receipts from sales attributable to Wisconsin under ~~ss. s.~~ 71.04 (7) (b) 1. and 2., (df), (dh), (dj), and (dk). Section 41 (h) of the Internal Revenue Code does not apply to the credit under this subdivision.

**SECTION 140.** 71.07 (4k) (b) 1. of the statutes, as affected by 2025 Wisconsin Act .... (this act), is amended to read:

71.07 (4k) (b) 1. Subject to the limitations provided in this subsection, and except as provided in subds. 2. and 3., for taxable years beginning after December 31, 2012, and before January 1, 2015, an individual, a partner of a partnership, a shareholder of a tax-option corporation, or a member of a limited liability company may claim a credit against the tax imposed under s. 71.02, as allocated under par. (d), an amount equal to 5 percent of the amount obtained by subtracting from the individual's, partnership's, tax-option corporation's, or limited liability company's qualified research expenses, as defined in section 41 of the Internal Revenue Code, except that "qualified research expenses" includes only expenses incurred by the individual, partnership, tax-option corporation, or the limited liability company, incurred for research conducted in this state for the taxable year, and except that a taxpayer may elect the alternative computation under section 41 (c) (4) of the Internal Revenue Code and that election applies until the depart-

ment permits its revocation, except as provided in par. (c), ~~and except that "qualified research expenses" does not include compensation used in computing the credit under sub. (2dx)~~; the entity's base amount, as defined in section 41 (c) of the Internal Revenue Code, except that gross receipts used in calculating the base amount means gross receipts from sales attributable to Wisconsin under s. 71.04 (7) (b) 1. and 2., (df), (dh), (dj), and (dk). Section 41 (h) of the Internal Revenue Code does not apply to the credit under this subdivision.

**SECTION 141.** 71.07 (4k) (b) 2. of the statutes is amended to read:

71.07 (4k) (b) 2. For taxable years beginning after December 31, 2012, and before January 1, 2015, an individual, a partner of a partnership, a shareholder of a tax-option corporation, or a member of a limited liability company may claim a credit against the tax imposed under s. 71.02 ~~or 71.08~~, as allocated under par. (d), an amount equal to 10 percent of the amount obtained by subtracting from the individual's, partnership's, tax-option corporation's, or limited liability company's qualified research expenses, as defined in section 41 of the Internal Revenue Code, except that "qualified research expenses" includes only expenses incurred by the individual, partnership, tax-option corporation, or limited liability company for research related to designing internal combustion engines for vehicles, including expenses related to designing vehicles that are powered by such engines and improving production processes for such engines and vehicles, incurred for research conducted in this state for the taxable year, except that a taxpayer may elect the alternative computation under section 41 (c) (4) of the Internal Revenue Code and that election applies until the department permits its revocation, except as provided in par. (c), and except that "qualified research expenses" does not include compensation used in computing the credit under sub. (2dx), the entity's base amount, as defined in section 41 (c) of the Internal Revenue Code, except that gross receipts used in calculating the base amount means gross receipts from sales attributable to Wisconsin under ~~ss. s.~~ 71.04 (7) (b) 1. and 2., (df), (dh), (dj), and (dk). Section 41 (h) of the Internal Revenue Code does not apply to the credit under this subdivision.

**SECTION 142.** 71.07 (4k) (b) 2. of the statutes, as affected by 2025 Wisconsin Act .... (this act), is amended to read:

71.07 (4k) (b) 2. For taxable years beginning after December 31, 2012, and before January 1, 2015, an individual, a partner of a partnership, a shareholder of a tax-option corporation, or a member of a limited liability company may claim a credit against the tax imposed under s. 71.02, as allocated under par. (d), an amount equal to 10 percent of the amount obtained by subtract-

ing from the individual's, partnership's, tax-option corporation's, or limited liability company's qualified research expenses, as defined in section 41 of the Internal Revenue Code, except that "qualified research expenses" includes only expenses incurred by the individual, partnership, tax-option corporation, or limited liability company for research related to designing internal combustion engines for vehicles, including expenses related to designing vehicles that are powered by such engines and improving production processes for such engines and vehicles, incurred for research conducted in this state for the taxable year, and except that a taxpayer may elect the alternative computation under section 41 (c) (4) of the Internal Revenue Code and that election applies until the department permits its revocation, except as provided in par. (c), ~~and except that "qualified research expenses" does not include compensation used in computing the credit under sub. (2dx)~~; the entity's base amount, as defined in section 41 (c) of the Internal Revenue Code, except that gross receipts used in calculating the base amount means gross receipts from sales attributable to Wisconsin under s. 71.04 (7) (b) 1. and 2., (df), (dh), (dj), and (dk). Section 41 (h) of the Internal Revenue Code does not apply to the credit under this subdivision.

**SECTION 143.** 71.07 (4k) (b) 3. of the statutes is amended to read:

71.07 (4k) (b) 3. For taxable years beginning after December 31, 2012, and before January 1, 2015, an individual, a partner of a partnership, a shareholder of a tax-option corporation, or a member of a limited liability company may claim a credit against the tax imposed under s. 71.02 ~~or 71.08~~, as allocated under par. (d), an amount equal to 10 percent of the amount obtained by subtracting from the individual's, partnership's, tax-option corporation's, or limited liability company's qualified research expenses, as defined in section 41 of the Internal Revenue Code, except that "qualified research expenses" includes only expenses incurred by the individual, partnership, tax-option corporation, or limited liability company for research related to the design and manufacturing of energy efficient lighting systems, building automation and control systems, or automotive batteries for use in hybrid-electric vehicles, that reduce the demand for natural gas or electricity or improve the efficiency of its use, incurred for research conducted in this state for the taxable year, except that a taxpayer may elect the alternative computation under section 41 (c) (4) of the Internal Revenue Code and that election applies until the department permits its revocation, except as provided in par. (c), and except that "qualified research expenses" does not include compensation used in computing the credit under sub. (2dx), the entity's base amount, as defined in section 41 (c) of the Internal Rev-

enue Code, except that gross receipts used in calculating the base amount means gross receipts from sales attributable to Wisconsin under ~~ss. s.~~ 71.04 (7) (b) 1. and 2., (df), (dh), (dj), and (dk). Section 41 (h) of the Internal Revenue Code does not apply to the credit under this subdivision.

**SECTION 144.** 71.07 (4k) (b) 3. of the statutes, as affected by 2025 Wisconsin Act .... (this act), is amended to read:

71.07 (4k) (b) 3. For taxable years beginning after December 31, 2012, and before January 1, 2015, an individual, a partner of a partnership, a shareholder of a tax-option corporation, or a member of a limited liability company may claim a credit against the tax imposed under s. 71.02, as allocated under par. (d), an amount equal to 10 percent of the amount obtained by subtracting from the individual's, partnership's, tax-option corporation's, or limited liability company's qualified research expenses, as defined in section 41 of the Internal Revenue Code, except that "qualified research expenses" includes only expenses incurred by the individual, partnership, tax-option corporation, or limited liability company for research related to the design and manufacturing of energy efficient lighting systems, building automation and control systems, or automotive batteries for use in hybrid-electric vehicles, that reduce the demand for natural gas or electricity or improve the efficiency of its use, incurred for research conducted in this state for the taxable year, and except that a taxpayer may elect the alternative computation under section 41 (c) (4) of the Internal Revenue Code and that election applies until the department permits its revocation, except as provided in par. (c), ~~and except that "qualified research expenses" does not include compensation used in computing the credit under sub. (2dx)~~; the entity's base amount, as defined in section 41 (c) of the Internal Revenue Code, except that gross receipts used in calculating the base amount means gross receipts from sales attributable to Wisconsin under s. 71.04 (7) (b) 1. and 2., (df), (dh), (dj), and (dk). Section 41 (h) of the Internal Revenue Code does not apply to the credit under this subdivision.

**SECTION 145.** 71.07 (4k) (b) 4. b. of the statutes is amended to read:

71.07 (4k) (b) 4. b. For purposes of subd. 4. a. "qualified research expenses" means qualified research expenses as defined in section 41 of the Internal Revenue Code, except that "qualified research expenses" includes only expenses incurred by the individual, partnership, tax-option corporation, or the limited liability company, incurred for research conducted in this state for the taxable year ~~and does not include compensation used in computing the credit under sub. (2dx)~~. Section 41 (f) (1), (2), (5), and (6) and (h) of the Internal Rev-

enue Code does not apply to the credit under this subdivision.

**SECTION 146.** 71.07 (4k) (b) 5. b. of the statutes is amended to read:

71.07 (4k) (b) 5. b. For purposes of subd. 5. a., “qualified research expenses” means qualified research expenses as defined in section 41 of the Internal Revenue Code, except that “qualified research expenses” includes only expenses incurred by the individual, partnership, tax-option corporation, or limited liability company for research related to designing internal combustion engines for vehicles, including expenses related to designing vehicles that are powered by such engines and improving production processes for such engines and vehicles, incurred for research conducted in this state for the taxable year ~~and does not include compensation used in computing the credit under sub. (2dx).~~ Section 41 (f) (1), (2), (5), and (6) and (h) of the Internal Revenue Code does not apply to the credit under this subdivision.

**SECTION 147.** 71.07 (4k) (b) 6. b. of the statutes is amended to read:

71.07 (4k) (b) 6. b. For purposes of subd. 6. a., “qualified research expenses” means qualified research expenses as defined in section 41 of the Internal Revenue Code, except that “qualified research expenses” includes only expenses incurred by the individual, partnership, tax-option corporation, or limited liability company for research related to the design and manufacturing of energy efficient lighting systems, building automation and control systems, or automotive batteries for use in hybrid-electric vehicles, that reduce the demand for natural gas or electricity or improve the efficiency of its use, incurred for research conducted in this state for the taxable year ~~and does not include compensation used in computing the credit under sub. (2dx).~~ Section 41 (f) (1), (2), (5), and (6) and (h) of the Internal Revenue Code does not apply to the credit under this subdivision.

**SECTION 148.** 71.07 (4k) (e) 2. (intro.) of the statutes is amended to read:

71.07 (4k) (e) 2. (intro.) For taxable years beginning after December 31, 2017, s. 71.28 (4) (b) to (e), (g), and (h), as it applies to the credit under s. 71.28 (4), applies to the credits under this subsection. For taxable years beginning after December 31, 2017, if the allowable amount of the claim under par. (b) 4., 5., or 6. exceeds the tax otherwise due under s. 71.02 ~~or 71.08~~, all of the following apply:

**SECTION 149.** 71.07 (4n) of the statutes is repealed.

**SECTION 150.** 71.07 (5g) of the statutes is repealed.

**SECTION 151.** 71.07 (5i) of the statutes, as affected by 2025 Wisconsin Act .... (this act), is repealed.

**SECTION 152.** 71.07 (5i) (b) of the statutes is amended to read:

71.07 (5i) (b) *Filing claims.* Subject to the limitations provided in this subsection, for taxable years beginning after December 31, 2011, and before January 1, 2014, a claimant may claim as a credit against the taxes imposed under ~~ss. s. 71.02 and 71.08~~, up to the amount of those taxes, an amount equal to 50 percent of the amount the claimant paid in the taxable year for information technology hardware or software that is used to maintain medical records in electronic form, if the claimant is a health care provider, as defined in s. 146.81 (1) (a) to (p).

**SECTION 153.** 71.07 (5j) of the statutes, as affected by 2025 Wisconsin Act .... (this act), is repealed.

**SECTION 154.** 71.07 (5j) (b) of the statutes is amended to read:

71.07 (5j) (b) *Filing claims.* Subject to the limitations provided in this subsection, for taxable years beginning after December 31, 2007, and before January 1, 2014, a claimant may claim as a credit against the taxes imposed under ~~ss. s. 71.02 and 71.08~~, up to the amount of the taxes, an amount that is equal to 25 percent of the amount that the claimant paid in the taxable year to install or retrofit pumps located in this state that dispense motor vehicle fuel marketed as gasoline and 85 percent ethanol or a higher percentage of ethanol or motor vehicle fuel marketed as diesel fuel and 20 percent biodiesel fuel or that mix fuels from separate storage tanks and allow the end user to choose the percentage of gasoline replacement renewable fuel or diesel replacement renewable fuel in the motor vehicle fuel dispensed.

**SECTION 155.** 71.07 (5n) (b) (intro.) of the statutes is renumbered 71.07 (5n) (b) and amended to read:

71.07 (5n) (b) *Filing claims.* Subject For taxable years beginning after December 31, 2015, 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 the tax, an amount equal to one of the following percentages 7.5 percent of the claimant’s eligible qualified production activities income in the taxable year.

**SECTION 156.** 71.07 (5n) (b) 1. of the statutes is repealed.

**SECTION 157.** 71.07 (5n) (b) 2. of the statutes is repealed.

**SECTION 158.** 71.07 (5n) (b) 3. of the statutes is repealed.

**SECTION 159.** 71.07 (5n) (b) 4. of the statutes is repealed.

**SECTION 160.** 71.07 (5r) of the statutes is repealed.

**SECTION 161.** 71.07 (5rm) of the statutes is repealed.

**SECTION 162.** 71.07 (6) (a) of the statutes is repealed.

**SECTION 163.** 71.07 (6) (am) 2. (intro.) and d. of the statutes are consolidated, renumbered 71.07 (6) (am) 2. and amended to read:

71.07 (6) (am) 2. Married persons filing a joint return, except those who reduce their gross income under section 911 or 931 of the Internal Revenue Code, may claim as a credit against the tax imposed under s. 71.02, up to the amount of those taxes, an amount equal to ~~one of the following:~~ ~~d. For taxable years beginning after December 31, 2000,~~ 3 percent of the earned income of the spouse with the lower earned income, but not more than \$480.

**SECTION 164.** 71.07 (6) (am) 2. a. of the statutes is repealed.

**SECTION 165.** 71.07 (6) (am) 2. b. of the statutes is repealed.

**SECTION 166.** 71.07 (6) (am) 2. c. of the statutes is repealed.

**SECTION 167.** 71.07 (6e) (c) 2. of the statutes is amended to read:

71.07 (6e) (c) 2. No credit may be allowed under this subsection if the individual, or the individual's spouse, files a claim under sub. ~~(3m)~~ ~~or~~ (9) or subch. VIII or IX that relates to the same taxable year for which a claim is made under this subsection.

**SECTION 168.** 71.07 (6m) of the statutes is repealed.

**SECTION 169.** 71.07 (6n) of the statutes is repealed.

**SECTION 170.** 71.07 (8b) (b) of the statutes is amended to read:

71.07 (8b) (b) *Filing claims.* Subject to the limitations provided in this subsection and in s. 234.45, for taxable years beginning after December 31, 2017, a claimant may claim as a credit against the taxes imposed under s. 71.02 ~~or 71.08~~, up to the amount of the tax, the amount allocated to the claimant by the authority under s. 234.45 for each taxable year within the credit period.

**SECTION 171.** 71.07 (9) (b) 1. of the statutes is repealed.

**SECTION 172.** 71.07 (9) (b) 2. of the statutes is repealed.

**SECTION 173.** 71.07 (9) (b) 4. of the statutes is repealed.

**SECTION 174.** 71.07 (9) (b) 5. of the statutes is renumbered 71.07 (9) (b).

**SECTION 175.** 71.07 (9m) (a) 1m. of the statutes is repealed.

**SECTION 176.** 71.07 (9m) (a) 2m. of the statutes is renumbered 71.07 (9m) (a).

**SECTION 177.** 71.07 (9m) (a) 3. of the statutes is repealed.

**SECTION 178.** 71.07 (9m) (c) (intro.) of the statutes is amended to read:

71.07 (9m) (c) (intro.) No person may claim the credit under par. (a) ~~2m.~~ unless the claimant includes with the claimant's return a copy of the claimant's certification under s. 238.17. For certification purposes under s. 238.17, the claimant shall provide to the Wisconsin Economic Development Corporation all of the following:

**SECTION 179.** 71.07 (9m) (cn) of the statutes is repealed.

**SECTION 180.** 71.07 (9m) (h) of the statutes is amended to read:

71.07 (9m) (h) Any person, including a nonprofit entity described in section 501 (c) (3) of the Internal Revenue Code, may sell or otherwise transfer the credit under par. (a) ~~2m. or 3.~~, in whole or in part, to another person who is subject to the taxes imposed under s. 71.02, 71.23, or 71.43, if the person notifies the department of the transfer, and submits with the notification a copy of the transfer documents, and the department certifies ownership of the credit with each transfer. The transferor may file a claim for more than one taxable year on a form prescribed by the department to compute all years of the credit under par. (a) ~~2m. or 3.~~, at the time of the transfer request. The transferee may first use the credit to offset tax in the taxable year of the transferor in which the transfer occurs and may use the credit only to offset tax in taxable years otherwise allowed to be claimed and carried forward by the original claimant.

**SECTION 181.** 71.08 of the statutes is repealed.

**SECTION 182.** 71.09 (11) (f) of the statutes is repealed.

**SECTION 183.** 71.09 (11) (g) of the statutes is repealed.

**SECTION 184.** 71.10 (4) (cd) of the statutes is repealed.

**SECTION 185.** 71.10 (4) (ce) of the statutes is repealed.

**SECTION 186.** 71.10 (4) (cm) of the statutes is repealed.

**SECTION 187.** 71.10 (4) (cn) of the statutes is repealed.

**SECTION 188.** 71.10 (4) (cp) of the statutes is repealed.

**SECTION 189.** 71.10 (4) (cq) of the statutes is repealed.

**SECTION 190.** 71.10 (4) (eu) of the statutes is repealed.

**SECTION 191.** 71.10 (4) (f) of the statutes is repealed.

**SECTION 192.** 71.10 (4) (gb) of the statutes is repealed.

**SECTION 193.** 71.10 (4) (gbb) of the statutes is repealed.

**SECTION 194.** 71.10 (4) (gbm) of the statutes is repealed.

**SECTION 195.** 71.10 (4) (gc) of the statutes is repealed.

**SECTION 196.** 71.10 (4) (grb) of the statutes is repealed.

**SECTION 197.** 71.10 (4) (grd) of the statutes is repealed.

**SECTION 198.** 71.10 (4) (gu) of the statutes is repealed.

**SECTION 199.** 71.10 (4) (gv) of the statutes is repealed.

**SECTION 200.** 71.10 (4) (gxx) of the statutes is repealed.

**SECTION 201.** 71.10 (5e) of the statutes is repealed.

**SECTION 202.** 71.10 (5fm) of the statutes is repealed.

**SECTION 203.** 71.10 (5h) of the statutes is repealed.

**SECTION 204.** 71.10 (5s) (a) of the statutes is amended to read:

71.10 (5s) (a) For taxable years beginning after December 31, 2011, individuals may not have the option of making a designation to more than 10 individual income checkoffs and the department may not place more than 10 checkoffs on the income tax form. ~~If a checkoff is created for taxable years beginning after December 31, 2011, and before January 1, 2015, the department may not place it on the form, and no designations may be made to the checkoff, for a taxable year that begins before January 1, 2015, except that this limitation does not apply to a checkoff created in a bill that is introduced in both houses of the legislature before June 1, 2011. The limitations in this paragraph do not apply to the checkoff under sub. (5fm).~~

**SECTION 205.** 71.10 (5s) (b) of the statutes is amended to read:

71.10 (5s) (b) For taxable years beginning after December 31, 2011, there may be no individual income tax checkoffs of a temporary nature ~~other than the checkoff under sub. (5fm).~~

**SECTION 206.** 71.10 (5s) (c) of the statutes is amended to read:

71.10 (5s) (c) Beginning in September 2014, based on the amounts certified by the secretary of revenue in August or September 2013, and 2014, as specified in subs. (5) (h), ~~(5e) (h)~~, (5f) (h), (5g) (h), ~~(5h) (h)~~, (5i) (h), (5j) (h), (5k) (h), (5km) (h), and (5m) (h), and for every 2-year period thereafter, the secretary of revenue shall rank the checkoffs based on the total amount of designations received for each checkoff for each 2-year period. For each 2-year period, beginning with 2014, the secre-

tary of revenue shall rank every checkoff that is created under this section.

**SECTION 207.** 71.10 (5s) (d) 1. of the statutes is amended to read:

71.10 (5s) (d) 1. If more than 11 checkoffs exist under this section after August 14, 2014, and every 2 years thereafter, ~~not including the checkoff under sub. (5fm)~~, only the 8 highest ranking checkoffs for which designations were made in the previous 2-year period may appear on the income tax form for the next 2 taxable years.

**SECTION 208.** 71.10 (5s) (d) 4. of the statutes is amended to read:

71.10 (5s) (d) 4. If 10 checkoffs exist under this section after August 14, 2014, ~~not including the checkoff under sub. (5fm)~~, those 10 checkoffs may appear on the income tax form for the next 2 taxable years.

**SECTION 209.** 71.10 (5s) (d) 5. of the statutes is amended to read:

71.10 (5s) (d) 5. If 11 checkoffs exist under this section after August 14, 2014, ~~not including the checkoff under sub. (5fm)~~, only the 9 highest ranking checkoffs for which designations were made in the previous 2-year period may appear on the income tax form for the next 2 taxable years. The remaining checkoff for which designations may be made and which shall be placed on the income tax form for the next 2 taxable years, in place of the lowest ranking checkoff, shall be a checkoff that has not received any designations during the previous 2-year period. This last checkoff shall be selected using the method described under subd. 3.

**SECTION 210.** 71.10 (5s) (e) of the statutes is amended to read:

71.10 (5s) (e) For any taxable year that begins after December 31, 2014, individuals may not make a designation for any checkoff which did not generate at least an average of \$50,000 of designations per year over the most recent 3-year period as certified by the secretary of revenue under subs. (5) (h) 3., ~~(5e) (h) 2.~~, (5f) (h) 2., ~~(5fm) (h) 2.~~, (5g) (h) 2., (5i) (h) 2., (5j) (h) 2., (5k) (h) 2., (5km) (h) 2., and (5m) (h) 2. Once a checkoff is affected by this paragraph, no further checkoffs may be designated to that checkoff in any taxable year.

**SECTION 211.** 71.125 (1) of the statutes, as affected by 2025 Wisconsin Act 15, is amended to read:

71.125 (1) Except as provided in sub. (2), the tax imposed by this chapter on individuals and the rates under s. 71.06 ~~(1), (1m), (1n), (1p)~~, (1q), (1r), and (2) shall apply to the Wisconsin taxable income of estates or trusts, except nuclear decommissioning trust or reserve funds, and that tax shall be paid by the fiduciary.

**SECTION 212.** 71.125 (1) of the statutes, as affected by 2025 Wisconsin Act .... (this act), is amended to read:

71.125 (1) Except as provided in sub. (2), the tax

imposed by this chapter on individuals and the rates under s. 71.06 ~~(+q)~~, (1r); and (2) shall apply to the Wisconsin taxable income of estates or trusts, except nuclear decommissioning trust or reserve funds, and that tax shall be paid by the fiduciary.

**SECTION 213.** 71.125 (2) of the statutes, as affected by 2025 Wisconsin Act 15, is amended to read:

71.125 (2) Each electing small business trust, as defined in section 1361 (e) (1) of the Internal Revenue Code, is subject to tax at the highest rate under s. 71.06 ~~(+), (1m), (1n), (1p), or~~ (1q) or (1r), whichever taxable year is applicable, on its income as computed under section 641 of the Internal Revenue Code, as modified by s. 71.05 (6) to (12), (19) and (20).

**SECTION 214.** 71.125 (2) of the statutes, as affected by 2025 Wisconsin Act .... (this act), is amended to read:

71.125 (2) Each electing small business trust, as defined in section 1361 (e) (1) of the Internal Revenue Code, is subject to tax at the highest rate under s. 71.06 ~~(+q) or~~ (1r), whichever taxable year is applicable, on its income as computed under section 641 of the Internal Revenue Code, as modified by s. 71.05 (6) to (12), (19) and (20).

**SECTION 215.** 71.17 (6) of the statutes, as affected by 2025 Wisconsin Act 15, is amended to read:

71.17 (6) FUNERAL TRUSTS. If a qualified funeral trust makes the election under section 685 of the Internal Revenue Code for federal income tax purposes, that election applies for purposes of this chapter and each trust shall compute its own tax and shall apply the rates under s. 71.06 ~~(+), (1m), (1n), (1p), or~~ (1q) or (1r).

**SECTION 216.** 71.17 (6) of the statutes, as affected by 2025 Wisconsin Act .... (this act), is amended to read:

71.17 (6) FUNERAL TRUSTS. If a qualified funeral trust makes the election under section 685 of the Internal Revenue Code for federal income tax purposes, that election applies for purposes of this chapter and each trust shall compute its own tax and shall apply the rates under s. 71.06 ~~(+q) or~~ (1r).

**SECTION 217.** 71.21 (3) of the statutes is repealed.

**SECTION 218.** 71.21 (4) (a) of the statutes, as affected by 2025 Wisconsin Act 15, is renumbered 71.21 (4) (a) (intro.) and amended to read:

71.21 (4) (a) (intro.) The amount of the credits computed by a partnership under ~~s. all of the following and passed through to partners shall be added to the partnership's income:~~

1. Section 71.07 (2dm);
2. Section 71.07 (2dx);
3. Section 71.07 (2dy);
4. Section 71.07 (3g);
5. Section 71.07 (3h);
6. Section 71.07 (3n);

7. Section 71.07 (3q);

8. Section 71.07 (3s);

9. Section 71.07 (3t);

10. Section 71.07 (3w);

11. Section 71.07 (3wm);

12. Section 71.07 (3y);

13. Section 71.07 (4k);

14. Section 71.07 (4n);

15. Section 71.07 (5f);

16. Section 71.07 (5g);

17. Section 71.07 (5h);

18. Section 71.07 (5i);

19. Section 71.07 (5j);

20. Section 71.07 (5k);

21. Section 71.07 (5r);

22. Section 71.07 (5rm);

23. Section 71.07 (6n), and

24. Section 71.07 (10) and passed through to partners shall be added to the partnership's income.

**SECTION 219.** 71.21 (4) (a) 1. of the statutes, as affected by 2025 Wisconsin Act .... (this act), is repealed.

**SECTION 220.** 71.21 (4) (a) 2. of the statutes, as affected by 2025 Wisconsin Act .... (this act), is repealed.

**SECTION 221.** 71.21 (4) (a) 3. of the statutes, as affected by 2025 Wisconsin Act .... (this act), is repealed.

**SECTION 222.** 71.21 (4) (a) 4. of the statutes, as affected by 2025 Wisconsin Act .... (this act), is repealed.

**SECTION 223.** 71.21 (4) (a) 5. of the statutes, as affected by 2025 Wisconsin Act .... (this act), is repealed.

**SECTION 224.** 71.21 (4) (a) 6. of the statutes, as affected by 2025 Wisconsin Act .... (this act), is repealed.

**SECTION 225.** 71.21 (4) (a) 7. of the statutes, as affected by 2025 Wisconsin Act .... (this act), is repealed.

**SECTION 226.** 71.21 (4) (a) 8. of the statutes, as affected by 2025 Wisconsin Act .... (this act), is repealed.

**SECTION 227.** 71.21 (4) (a) 9. of the statutes, as affected by 2025 Wisconsin Act .... (this act), is repealed.

**SECTION 228.** 71.21 (4) (a) 14. of the statutes, as affected by 2025 Wisconsin Act .... (this act), is repealed.

**SECTION 229.** 71.21 (4) (a) 16. of the statutes, as affected by 2025 Wisconsin Act .... (this act), is repealed.

**SECTION 230.** 71.21 (4) (a) 18. of the statutes, as affected by 2025 Wisconsin Act .... (this act), is repealed.

**SECTION 231.** 71.21 (4) (a) 19. of the statutes, as affected by 2025 Wisconsin Act .... (this act), is repealed.

**SECTION 232.** 71.21 (4) (a) 21. of the statutes, as affected by 2025 Wisconsin Act .... (this act), is repealed.

**SECTION 233.** 71.21 (4) (a) 22. of the statutes, as affected by 2025 Wisconsin Act .... (this act), is repealed.

**SECTION 234.** 71.21 (4) (a) 23. of the statutes, as affected by 2025 Wisconsin Act .... (this act), is repealed.

**SECTION 235.** 71.22 (4) (j) of the statutes is repealed.

**SECTION 236.** 71.22 (4) (k) of the statutes is repealed.

**SECTION 237.** 71.22 (4) (L) of the statutes is repealed.

**SECTION 238.** 71.22 (4) (m) of the statutes is repealed.

**SECTION 239.** 71.22 (4m) (j) of the statutes is repealed.

**SECTION 240.** 71.22 (4m) (k) of the statutes is repealed.

**SECTION 241.** 71.22 (4m) (L) of the statutes is repealed.

**SECTION 242.** 71.22 (4m) (m) of the statutes is repealed.

**SECTION 243.** 71.22 (5g) of the statutes is repealed.

**SECTION 244.** 71.22 (5m) (a) of the statutes is renumbered 71.22 (5m).

**SECTION 245.** 71.22 (5m) (b) of the statutes is repealed.

**SECTION 246.** 71.22 (11) of the statutes is amended to read:

71.22 (11) Except as provided in s. 71.45 (2), “Wisconsin net income”, for corporations engaged in business wholly within this state, means net income and, for corporations engaged in business both within and outside this state, means the amount assigned to this state under s. 71.25 (6), (10) (c) or (13) or by a separate accounting or allocation, if allowed under s. 71.25 (6), or by another method approved under s. 71.25 ~~(11)~~, (12) ~~or~~ ~~(14)~~.

**SECTION 247.** 71.23 (3) (am) 4. of the statutes is repealed.

**SECTION 248.** 71.25 (6) (intro.) and (d) of the statutes are consolidated, renumbered 71.25 (6) and amended to read:

71.25 (6) ALLOCATION AND SEPARATE ACCOUNTING AND APPORTIONMENT FORMULA. Corporations engaged in business within and without the state shall be taxed only on such income as is derived from business transacted and property located within the state. The amount of such income attributable to Wisconsin may be determined by an allocation and separate accounting thereof, when the business of such corporation within the state is not an integral part of a unitary business, but the department of revenue may permit an allocation and separate accounting in any case in which it is satisfied that the use of such method will properly reflect the income taxable by this state. In all cases in which allocation and separate accounting is not permissible, the determination shall be made in the following manner: for all businesses except air carriers, financial organizations, telecommunications companies, pipeline companies, public utilities, railroads, car line companies and

corporations or associations that are subject to a tax on unrelated business income under s. 71.26 (1) (a) there shall first be deducted from the total net income of the taxpayer the part thereof (less related expenses, if any) that follows the situs of the property or the residence of the recipient. The remaining net income shall be apportioned to this state by use of ~~the following:~~ ~~(d) For taxable years beginning after December 31, 2007,~~ an apportionment fraction composed of the sales factor under sub. (9).

**SECTION 249.** 71.25 (6) (a) of the statutes is repealed.

**SECTION 250.** 71.25 (6) (b) of the statutes is repealed.

**SECTION 251.** 71.25 (6) (c) of the statutes is repealed.

**SECTION 252.** 71.25 (6) (e) of the statutes is repealed.

**SECTION 253.** 71.25 (6m) (a) 1. of the statutes is repealed.

**SECTION 254.** 71.25 (6m) (a) 2. of the statutes is renumbered 71.25 (6m) (a).

**SECTION 255.** 71.25 (6m) (b) 1. of the statutes is repealed.

**SECTION 256.** 71.25 (6m) (b) 2. of the statutes is renumbered 71.25 (6m) (b).

**SECTION 257.** 71.25 (6m) (c) 1. of the statutes is repealed.

**SECTION 258.** 71.25 (6m) (c) 2. of the statutes is renumbered 71.25 (6m) (c).

**SECTION 259.** 71.25 (7) of the statutes is repealed.

**SECTION 260.** 71.25 (8) of the statutes is repealed.

**SECTION 261.** 71.25 (10) (b) 1. of the statutes is repealed.

**SECTION 262.** 71.25 (10) (b) 2. of the statutes is renumbered 71.25 (10) (b).

**SECTION 263.** 71.25 (11) of the statutes is repealed.

**SECTION 264.** 71.25 (14) of the statutes is repealed.

**SECTION 265m.** 71.25 (16) of the statutes is amended to read:

71.25 (16) DISASTER RELIEF WORK. For purposes of the apportionment of any income under this section, the disaster relief work, as defined in s. 323.12 (5) (a) 3., of an out-of-state business, as defined in s. 323.12 (5) (a) 6., shall not increase the amount of income apportioned to this state. ~~For purposes of sub. (7), any property brought temporarily into this state by an out-of-state business in connection with performing disaster relief work is not considered property located in this state. For purposes of sub. (8), compensation paid to out-of-state employees, as defined in s. 323.12 (5) (a) 7., who are performing disaster relief work is not considered compensation paid in this state.~~ For purposes of sub.

(9), gross receipts from the sale of property or services as part of performing any disaster relief work are not considered gross receipts from sales received in this state.

**SECTION 266.** 71.255 (6) (c) 1. of the statutes is amended to read:

71.255 (6) (c) 1. Subject to the limitations provided under s. 71.26 (3) (n), for each taxable year that a corporation that is a member of a combined group has an unused credit or credit carry-forward under s. 71.28 (4) ~~or (5)~~ or 71.47 (4) ~~or (5)~~, the corporation may, after using that credit or credit carry-forward to offset its own tax liability for the taxable year, use that credit or credit carry-forward to offset the tax liability of all other members of the combined group on a proportionate basis, to the extent such tax liability is attributable to the unitary business.

**SECTION 267.** 71.255 (10) of the statutes is repealed.

**SECTION 268.** 71.26 (2) (a) 2. (intro.) and c. of the statutes, as affected by 2025 Wisconsin Act .... (this act), are consolidated, renumbered 71.26 (2) (a) 2. and amended to read:

71.26 (2) (a) 2. Plus the amount of credit computed under ~~all of the following: c. Section s.~~ 71.28 (4).

**SECTION 269.** 71.26 (2) (a) 2. of the statutes is renumbered 71.26 (2) (a) 2. (intro.) and amended to read:

71.26 (2) (a) 2. (intro.) Plus the amount of credit computed under ~~s.~~ all of the following:

- a. Section 71.28 (1);
- b. Section 71.28 (3);
- c. Section 71.28 (4);
- d. Section 71.28 (4m), ~~and~~;
- e. Section 71.28 (5).

**SECTION 270.** 71.26 (2) (a) 2. a. of the statutes, as affected by 2025 Wisconsin Act .... (this act), is repealed.

**SECTION 271.** 71.26 (2) (a) 2. b. of the statutes, as affected by 2025 Wisconsin Act .... (this act), is repealed.

**SECTION 272.** 71.26 (2) (a) 2. d. of the statutes, as affected by 2025 Wisconsin Act .... (this act), is repealed.

**SECTION 273.** 71.26 (2) (a) 2. e. of the statutes, as affected by 2025 Wisconsin Act .... (this act), is repealed.

**SECTION 274.** 71.26 (2) (a) 3. of the statutes is repealed.

**SECTION 275.** 71.26 (2) (a) 4. of the statutes, as affected by 2025 Wisconsin Act 15, is renumbered 71.26 (2) (a) 4. (intro.) and amended to read:

71.26 (2) (a) 4. (intro.) Plus the amount of the credit

computed under ~~s.~~ all of the following and not passed through by a partnership, limited liability company, or tax-option corporation that has added that amount to the partnership's, limited liability company's, or tax-option corporation's income under s. 71.21 (4) or 71.34 (1k) (g):

- a. Section 71.28 (1dm);
- b. Section 71.28 (1dx);
- c. Section 71.28 (1dy);
- d. Section 71.28 (3g);
- e. Section 71.28 (3h);
- f. Section 71.28 (3n);
- g. Section 71.28 (3q);
- h. Section 71.28 (3t);
- i. Section 71.28 (3w);
- j. Section 71.28 (3wm);
- k. Section 71.28 (3y);
- L. Section 71.28 (5f);
- m. Section 71.28 (5g);
- n. Section 71.28 (5h);
- o. Section 71.28 (5i);
- p. Section 71.28 (5j);
- q. Section 71.28 (5k);
- r. Section 71.28 (5r);
- s. Section 71.28 (5rm);
- t. Section 71.28 (6n), ~~and~~;

u. Section 71.28 (10) and not passed through by a partnership, limited liability company, or tax-option corporation that has added that amount to the partnership's, limited liability company's, or tax-option corporation's income under s. 71.21 (4) or 71.34 (1k) (g).

**SECTION 276.** 71.26 (2) (a) 4. a. of the statutes, as affected by 2025 Wisconsin Act .... (this act), is repealed.

**SECTION 277.** 71.26 (2) (a) 4. b. of the statutes, as affected by 2025 Wisconsin Act .... (this act), is repealed.

**SECTION 278.** 71.26 (2) (a) 4. c. of the statutes, as affected by 2025 Wisconsin Act .... (this act), is repealed.

**SECTION 279.** 71.26 (2) (a) 4. d. of the statutes, as affected by 2025 Wisconsin Act .... (this act), is repealed.

**SECTION 280.** 71.26 (2) (a) 4. e. of the statutes, as affected by 2025 Wisconsin Act .... (this act), is repealed.

**SECTION 281.** 71.26 (2) (a) 4. f. of the statutes, as affected by 2025 Wisconsin Act .... (this act), is repealed.

**SECTION 282.** 71.26 (2) (a) 4. g. of the statutes, as affected by 2025 Wisconsin Act .... (this act), is repealed.

**SECTION 283.** 71.26 (2) (a) 4. h. of the statutes, as affected by 2025 Wisconsin Act .... (this act), is repealed.

**SECTION 284.** 71.26 (2) (a) 4. m. of the statutes, as affected by 2025 Wisconsin Act .... (this act), is repealed.

**SECTION 285.** 71.26 (2) (a) 4. o. of the statutes, as affected by 2025 Wisconsin Act .... (this act), is repealed.

**SECTION 286.** 71.26 (2) (a) 4. p. of the statutes, as affected by 2025 Wisconsin Act .... (this act), is repealed.

**SECTION 287.** 71.26 (2) (a) 4. r. of the statutes, as affected by 2025 Wisconsin Act .... (this act), is repealed.

**SECTION 288.** 71.26 (2) (a) 4. s. of the statutes, as affected by 2025 Wisconsin Act .... (this act), is repealed.

**SECTION 289.** 71.26 (2) (a) 4. t. of the statutes, as affected by 2025 Wisconsin Act .... (this act), is repealed.

**SECTION 290.** 71.26 (2) (b) 10. of the statutes is repealed.

**SECTION 291.** 71.26 (2) (b) 11. of the statutes is repealed.

**SECTION 292.** 71.26 (3) (n) (intro.) and 4. of the statutes, as affected by 2025 Wisconsin Act .... (this act), are consolidated, renumbered 71.26 (3) (n) and amended to read:

71.26 (3) (n) Sections 381, 382 and 383 (relating to carry-overs in certain corporate acquisitions) are modified so that they apply to losses under sub. (4) and credits under ~~the following s. 71.28 (4)~~ instead of to federal credits and federal net operating losses: ~~4. Section 71.28 (4).~~

**SECTION 293.** 71.26 (3) (n) of the statutes is renumbered 71.26 (3) (n) (intro.) and amended to read:

71.26 (3) (n) (intro.) Sections 381, 382 and 383 (relating to carry-overs in certain corporate acquisitions) are modified so that they apply to losses under sub. (4) and credits under ~~s. the following instead of to federal credits and federal net operating losses:~~

1. Section 71.28 (1dm);

2. Section 71.28 (1dx);

3. Section 71.28 (3);

4. Section 71.28 (4);

5. Section 71.28 (4m); and,

6. Section 71.28 (5) instead of to federal credits and federal net operating losses.

**SECTION 294.** 71.26 (3) (n) 1. of the statutes, as affected by 2025 Wisconsin Act .... (this act), is repealed.

**SECTION 295.** 71.26 (3) (n) 2. of the statutes, as affected by 2025 Wisconsin Act .... (this act), is repealed.

**SECTION 296.** 71.26 (3) (n) 3. of the statutes, as affected by 2025 Wisconsin Act .... (this act), is repealed.

**SECTION 297.** 71.26 (3) (n) 5. of the statutes, as affected by 2025 Wisconsin Act .... (this act), is repealed.

**SECTION 298.** 71.26 (3) (n) 6. of the statutes, as affected by 2025 Wisconsin Act .... (this act), is repealed.

**SECTION 299.** 71.26 (3) (q) of the statutes is repealed.

**SECTION 300.** 71.26 (3) (y) of the statutes is repealed.

**SECTION 301.** 71.26 (3) (ym) of the statutes is repealed.

**SECTION 302.** 71.28 (1) of the statutes is repealed.

**SECTION 303.** 71.28 (1dm) of the statutes is repealed.

**SECTION 304.** 71.28 (1dx) of the statutes is repealed.

**SECTION 305.** 71.28 (1dy) of the statutes is repealed.

**SECTION 306.** 71.28 (3) of the statutes is repealed.

**SECTION 307.** 71.28 (3g) of the statutes, as affected by 2025 Wisconsin Act .... (this act), is repealed.

**SECTION 308.** 71.28 (3g) (a) (intro.) of the statutes is amended to read:

71.28 (3g) (a) (intro.) Subject to the limitations under this subsection and ~~s. s.~~ s. 73.03 (35m) and s. 238.23, 2023 stats., and s. 560.96, 2009 stats., a business that is certified under s. 238.23 (3), 2023 stats., or s. 560.96 (3), 2009 stats., may claim as a credit against the taxes imposed under s. 71.23 an amount equal to the sum of the following, as established under s. 238.23 (3) (c), 2023 stats., or s. 560.96 (3) (c), 2009 stats.:

**SECTION 309.** 71.28 (3h) of the statutes is repealed.

**SECTION 310.** 71.28 (3n) of the statutes is repealed.

**SECTION 311.** 71.28 (3q) of the statutes is repealed.

**SECTION 312.** 71.28 (3t) of the statutes is repealed.

**SECTION 313.** 71.28 (4) (ad) 1. of the statutes is amended to read:

71.28 (4) (ad) 1. Except as provided in subs. 2. and 3., for taxable years beginning before January 1, 2015, any corporation may credit against taxes otherwise due under this chapter an amount equal to 5 percent of the amount obtained by subtracting from the corporation's qualified research expenses, as defined in section 41 of the Internal Revenue Code, except that "qualified research expenses" includes only expenses incurred by the claimant, incurred for research conducted in this state for the taxable year, and except that a taxpayer may elect the alternative computation under section 41 (c) (4) of the Internal Revenue Code and that election applies until the department permits its revocation, except as provided in par. (af), ~~and except that "qualified research expenses" does not include compensation used in comput-~~

~~ing the credit under sub. (1dx),~~ the corporation's base amount, as defined in section 41 (c) of the Internal Revenue Code, except that gross receipts used in calculating the base amount means gross receipts from sales attributable to Wisconsin under s. 71.25 (9) (b) 1. and 2., (df) 1. and 2., (dh) 1., 2., and 3., (dj), and (dk). Section 41 (h) of the Internal Revenue Code does not apply to the credit under this paragraph.

**SECTION 314.** 71.28 (4) (ad) 2. of the statutes is amended to read:

71.28 (4) (ad) 2. For taxable years beginning after June 30, 2007, and before January 1, 2015, any corporation may credit against taxes otherwise due under this chapter an amount equal to 10 percent of the amount obtained by subtracting from the corporation's qualified research expenses, as defined in section 41 of the Internal Revenue Code, except that "qualified research expenses" includes only expenses incurred by the claimant for research related to designing internal combustion engines for vehicles, including expenses related to designing vehicles that are powered by such engines and improving production processes for such engines and vehicles, incurred for research conducted in this state for the taxable year, and except that a taxpayer may elect the alternative computation under section 41 (c) (4) of the Internal Revenue Code and that election applies until the department permits its revocation, except as provided in par. (af), ~~and except that "qualified research expenses" does not include compensation used in computing the credit under sub. (1dx),~~ the corporation's base amount, as defined in section 41 (c) of the Internal Revenue Code, except that gross receipts used in calculating the base amount means gross receipts from sales attributable to Wisconsin under s. 71.25 (9) (b) 1. and 2., (df) 1. and 2., (dh) 1., 2., and 3., (dj), and (dk). Section 41 (h) of the Internal Revenue Code does not apply to the credit under this paragraph.

**SECTION 315.** 71.28 (4) (ad) 3. of the statutes is amended to read:

71.28 (4) (ad) 3. For taxable years beginning after June 30, 2007, and before January 1, 2015, any corporation may credit against taxes otherwise due under this chapter an amount equal to 10 percent of the amount obtained by subtracting from the corporation's qualified research expenses, as defined in section 41 of the Internal Revenue Code, except that "qualified research expenses" includes only expenses incurred by the claimant for research related to the design and manufacturing of energy efficient lighting systems, building automation and control systems, or automotive batteries for use in hybrid-electric vehicles, that reduce the demand for natural gas or electricity or improve the efficiency of its use, incurred for research conducted in this state for the taxable year, and except that a taxpayer may elect the al-

ternative computation under section 41 (c) (4) of the Internal Revenue Code and that election applies until the department permits its revocation, except as provided in par. (af), ~~and except that "qualified research expenses" does not include compensation used in computing the credit under sub. (1dx),~~ the corporation's base amount, as defined in section 41 (c) of the Internal Revenue Code, except that gross receipts used in calculating the base amount means gross receipts from sales attributable to Wisconsin under s. 71.25 (9) (b) 1. and 2., (df) 1. and 2., (dh) 1., 2., and 3., (dj), and (dk). Section 41 (h) of the Internal Revenue Code does not apply to the credit under this paragraph.

**SECTION 316.** 71.28 (4) (ad) 4. b. of the statutes is amended to read:

71.28 (4) (ad) 4. b. For purposes of subd. 4. a. "qualified research expenses" means qualified research expenses as defined in section 41 of the Internal Revenue Code, except that "qualified research expenses" includes only expenses incurred by the claimant, incurred for research conducted in this state for the taxable year ~~and does not include compensation used in computing the credit under sub. (1dx),~~ the corporation's base amount. Section 41 (f) (1), (2), (5), and (6) and (h) of the Internal Revenue Code does not apply to the credit under this subdivision.

**SECTION 317.** 71.28 (4) (ad) 5. b. of the statutes is amended to read:

71.28 (4) (ad) 5. b. For purposes of subd. 5. a., "qualified research expenses" means qualified research expenses as defined in section 41 of the Internal Revenue Code, except that "qualified research expenses" includes only expenses incurred by the claimant for research related to designing internal combustion engines for vehicles, including expenses related to designing vehicles that are powered by such engines and improving production processes for such engines and vehicles, incurred for research conducted in this state for the taxable year ~~and does not include compensation used in computing the credit under sub. (1dx).~~ Section 41 (f) (1), (2), (5), and (6) and (h) of the Internal Revenue Code does not apply to the credit under this subdivision.

**SECTION 318.** 71.28 (4) (ad) 6. b. of the statutes is amended to read:

71.28 (4) (ad) 6. b. For purposes of subd. 6. a., "qualified research expenses" means qualified research expenses as defined in section 41 of the Internal Revenue Code, except that "qualified research expenses" includes only expenses incurred by the claimant for research related to the design and manufacturing of energy efficient lighting systems, building automation and control systems, or automotive batteries for use in hybrid-electric vehicles, that reduce the demand for natural gas

or electricity or improve the efficiency of its use, incurred for research conducted in this state for the taxable year ~~and does not include compensation used in computing the credit under sub. (1d).~~ Section 41 (f) (1), (2), (5), and (6) and (h) of the Internal Revenue Code does not apply to the credit under this subdivision.

**SECTION 319.** 71.28 (4) (am) of the statutes is repealed.

**SECTION 320.** 71.28 (4m) of the statutes is repealed.

**SECTION 321.** 71.28 (5) of the statutes is repealed.

**SECTION 322.** 71.28 (5g) of the statutes is repealed.

**SECTION 323.** 71.28 (5i) of the statutes is repealed.

**SECTION 324.** 71.28 (5j) of the statutes is repealed.

**SECTION 325.** 71.28 (5n) (b) (intro.) of the statutes is renumbered 71.28 (5n) (b) and amended to read:

71.28 (5n) (b) *Filing claims.* ~~Subject~~ For taxable years beginning after December 31, 2015, and subject to the limitations provided in this subsection, a claimant may claim as a credit against the tax imposed under s. 71.23, up to the amount of the tax, an amount equal to ~~one of the following percentages~~ 7.5 percent of the claimant's eligible qualified production activities income in the taxable year.

**SECTION 326.** 71.28 (5n) (b) 1. of the statutes is repealed.

**SECTION 327.** 71.28 (5n) (b) 2. of the statutes is repealed.

**SECTION 328.** 71.28 (5n) (b) 3. of the statutes is repealed.

**SECTION 329.** 71.28 (5n) (b) 4. of the statutes is repealed.

**SECTION 330.** 71.28 (5r) of the statutes is repealed.

**SECTION 331.** 71.28 (5rm) of the statutes is repealed.

**SECTION 332.** 71.28 (6) (a) 1m. of the statutes is repealed.

**SECTION 333.** 71.28 (6) (a) 2m. of the statutes is renumbered 71.28 (6) (a).

**SECTION 334.** 71.28 (6) (a) 3. of the statutes is repealed.

**SECTION 335.** 71.28 (6) (c) (intro.) of the statutes is amended to read:

71.28 (6) (c) (intro.) No person may claim the credit under par. (a) ~~2m.~~ unless the claimant includes with the claimant's return a copy of the claimant's certification under s. 238.17. For certification purposes under s. 238.17, the claimant shall provide to the Wisconsin Economic Development Corporation all of the following:

**SECTION 336.** 71.28 (6) (cn) of the statutes is repealed.

**SECTION 337.** 71.28 (6) (h) of the statutes is amended to read:

71.28 (6) (h) Any person, including a nonprofit entity described in section 501 (c) (3) of the Internal Revenue Code, may sell or otherwise transfer the credit under par. (a) ~~2m. or 3.~~, in whole or in part, to another person who is subject to the taxes imposed under s. 71.02, 71.23, or 71.43, if the person notifies the department of the transfer, and submits with the notification a copy of the transfer documents, and the department certifies ownership of the credit with each transfer. The transferor may file a claim for more than one taxable year on a form prescribed by the department to compute all years of the credit under par. (a) ~~2m. or 3.~~, at the time of the transfer request. The transferee may first use the credit to offset tax in the taxable year of the transferor in which the transfer occurs, and may use the credit only to offset tax in taxable years otherwise allowed to be claimed and carried forward by the original claimant.

**SECTION 338.** 71.28 (6n) of the statutes is repealed.

**SECTION 339.** 71.29 (7) (d) of the statutes is repealed.

**SECTION 340.** 71.30 (3) (b) of the statutes is repealed.

**SECTION 341.** 71.30 (3) (bb) of the statutes is repealed.

**SECTION 342.** 71.30 (3) (bm) of the statutes is repealed.

**SECTION 343.** 71.30 (3) (cd) of the statutes is repealed.

**SECTION 344.** 71.30 (3) (ce) of the statutes is repealed.

**SECTION 345.** 71.30 (3) (cn) of the statutes is repealed.

**SECTION 346.** 71.30 (3) (d) of the statutes is repealed.

**SECTION 347.** 71.30 (3) (db) of the statutes is repealed.

**SECTION 348.** 71.30 (3) (dm) of the statutes is repealed.

**SECTION 349.** 71.30 (3) (dp) of the statutes is repealed.

**SECTION 350.** 71.30 (3) (ds) of the statutes is repealed.

**SECTION 351.** 71.30 (3) (e) of the statutes is repealed.

**SECTION 352.** 71.30 (3) (ei) of the statutes is repealed.

**SECTION 353.** 71.30 (3) (eL) of the statutes is repealed.

**SECTION 354.** 71.30 (3) (ema) of the statutes is repealed.

**SECTION 355.** 71.30 (3) (eon) of the statutes is repealed.

**SECTION 356.** 71.30 (3) (epa) of the statutes is repealed.

**SECTION 357.** 71.30 (3) (f) of the statutes, as affected by 2025 Wisconsin Act 15, is amended to read:

71.30 (3) (f) The total of farmland preservation credit under subch. IX, ~~jobs credit under s. 71.28 (3q),~~ enterprise zone jobs credit under s. 71.28 (3w), electronics and information technology manufacturing zone credit under s. 71.28 (3wm), business development credit under s. 71.28 (3y), research credit under s. 71.28 (4) (k) 1., film production services credit under s. 71.28 (5f) (b) 2., and estimated tax payments under s. 71.29.

**SECTION 358.** 71.34 (1g) (j) of the statutes is repealed.

**SECTION 359.** 71.34 (1g) (k) of the statutes is repealed.

**SECTION 360.** 71.34 (1g) (L) of the statutes is repealed.

**SECTION 361.** 71.34 (1g) (m) of the statutes is repealed.

**SECTION 362.** 71.34 (1k) (e) of the statutes is repealed.

**SECTION 363.** 71.34 (1k) (g) of the statutes, as affected by 2025 Wisconsin Act 15, is renumbered 71.34 (1k) (g) (intro.) and amended to read:

71.34 (1k) (g) (intro.) An addition shall be made for credits computed by a tax-option corporation under ~~s. all of the following and passed through to shareholders:~~

1. Section 71.28 (1dm);
2. Section 71.28 (1dx);
3. Section 71.28 (1dy);
4. Section 71.28 (3);
5. Section 71.28 (3g);
6. Section 71.28 (3h);
7. Section 71.28 (3n);
8. Section 71.28 (3q);
9. Section 71.28 (3t);
10. Section 71.28 (3w);
11. Section 71.28 (3wm);
12. Section 71.28 (3y);
13. Section 71.28 (4);
14. Section 71.28 (5);
15. Section 71.28 (5f);
16. Section 71.28 (5g);
17. Section 71.28 (5h);
18. Section 71.28 (5i);
19. Section 71.28 (5j);
20. Section 71.28 (5k);
21. Section 71.28 (5r);
22. Section 71.28 (5rm);
23. Section 71.28 (6n), ~~and~~

~~24. Section 71.28 (10) and passed through to shareholders.~~

**SECTION 364.** 71.34 (1k) (g) 1. of the statutes, as affected by 2025 Wisconsin Act .... (this act), is repealed.

**SECTION 365.** 71.34 (1k) (g) 2. of the statutes, as affected by 2025 Wisconsin Act .... (this act), is repealed.

**SECTION 366.** 71.34 (1k) (g) 3. of the statutes, as affected by 2025 Wisconsin Act .... (this act), is repealed.

**SECTION 367.** 71.34 (1k) (g) 4. of the statutes, as affected by 2025 Wisconsin Act .... (this act), is repealed.

**SECTION 368.** 71.34 (1k) (g) 5. of the statutes, as affected by 2025 Wisconsin Act .... (this act), is repealed.

**SECTION 369.** 71.34 (1k) (g) 6. of the statutes, as affected by 2025 Wisconsin Act .... (this act), is repealed.

**SECTION 370.** 71.34 (1k) (g) 7. of the statutes, as affected by 2025 Wisconsin Act .... (this act), is repealed.

**SECTION 371.** 71.34 (1k) (g) 8. of the statutes, as affected by 2025 Wisconsin Act .... (this act), is repealed.

**SECTION 372.** 71.34 (1k) (g) 9. of the statutes, as affected by 2025 Wisconsin Act .... (this act), is repealed.

**SECTION 373.** 71.34 (1k) (g) 14. of the statutes, as affected by 2025 Wisconsin Act .... (this act), is repealed.

**SECTION 374.** 71.34 (1k) (g) 16. of the statutes, as affected by 2025 Wisconsin Act .... (this act), is repealed.

**SECTION 375.** 71.34 (1k) (g) 18. of the statutes, as affected by 2025 Wisconsin Act .... (this act), is repealed.

**SECTION 376.** 71.34 (1k) (g) 19. of the statutes, as affected by 2025 Wisconsin Act .... (this act), is repealed.

**SECTION 377.** 71.34 (1k) (g) 21. of the statutes, as affected by 2025 Wisconsin Act .... (this act), is repealed.

**SECTION 378.** 71.34 (1k) (g) 22. of the statutes, as affected by 2025 Wisconsin Act .... (this act), is repealed.

**SECTION 379.** 71.34 (1k) (g) 23. of the statutes, as affected by 2025 Wisconsin Act .... (this act), is repealed.

**SECTION 380.** 71.34 (1k) (n) of the statutes is repealed.

**SECTION 381.** 71.34 (1m) (a) of the statutes is renumbered 71.34 (1m).

**SECTION 382.** 71.34 (1m) (b) of the statutes is repealed.

**SECTION 383.** 71.34 (1u) of the statutes is repealed.

**SECTION 384.** 71.365 (3) of the statutes is repealed.

**SECTION 385.** 71.42 (2) (j) of the statutes is repealed.

**SECTION 386.** 71.42 (2) (k) of the statutes is repealed.

**SECTION 387.** 71.42 (2) (L) of the statutes is repealed.

**SECTION 388.** 71.42 (2) (m) of the statutes is repealed.

**SECTION 389.** 71.42 (2p) of the statutes is repealed.

**SECTION 390.** 71.45 (1) (b) of the statutes is repealed.

**SECTION 391.** 71.45 (1) (c) of the statutes is repealed.

**SECTION 392.** 71.45 (2) (a) 7. of the statutes is repealed.

**SECTION 393.** 71.45 (2) (a) 10. of the statutes, as affected by 2025 Wisconsin Act 15, is renumbered 71.45 (2) (a) 10. (intro.) and amended to read:

71.45 (2) (a) 10. (intro.) By adding to federal taxable income the amount of credit computed under ~~s. all of the following and not passed through by a partnership, limited liability company, or tax-option corporation that has added that amount to the partnership's, limited liability company's, or tax-option corporation's income under s. 71.21 (4) or 71.34 (1k) (g):~~

a. Section 71.47 (1dm) ~~to~~

c. Section 71.47 (1dy);

d. Section 71.47 (3g);

e. Section 71.47 (3h);

f. Section 71.47 (3n);

g. Section 71.47 (3q);

h. Section 71.47 (3w);

i. Section 71.47 (3y);

j. Section 71.47 (5f);

k. Section 71.47 (5g);

L. Section 71.47 (5h);

m. Section 71.47 (5i);

n. Section 71.47 (5j);

o. Section 71.47 (5k);

p. Section 71.47 (5r);

q. Section 71.47 (5rm);

r. Section 71.47 (6n); and

s. Section 71.47 (10) and not passed through by a partnership, limited liability company, or tax-option corporation that has added that amount to the partnership's, limited liability company's, or tax-option corporation's income under s. 71.21 (4) or 71.34 (1k) (g) and

10a. By adding to federal taxable income the amount of credit computed under s. all of the following:

a. Section 71.47 (3);

b. Section 71.47 (3t);

c. Section 71.47 (4);

d. Section 71.47 (4m); and

e. Section 71.47 (5).

**SECTION 394.** 71.45 (2) (a) 10. a. of the statutes, as affected by 2025 Wisconsin Act ... (this act), is repealed.

**SECTION 395.** 71.45 (2) (a) 10. b. of the statutes is created to read:

71.45 (2) (a) 10. b. Section 71.47 (1dx).

**SECTION 396.** 71.45 (2) (a) 10. b. of the statutes, as affected by 2025 Wisconsin Act ... (this act), is repealed.

**SECTION 397.** 71.45 (2) (a) 10. c. of the statutes, as affected by 2025 Wisconsin Act ... (this act), is repealed.

**SECTION 398.** 71.45 (2) (a) 10. d. of the statutes, as affected by 2025 Wisconsin Act ... (this act), is repealed.

**SECTION 399.** 71.45 (2) (a) 10. e. of the statutes, as affected by 2025 Wisconsin Act ... (this act), is repealed.

**SECTION 400.** 71.45 (2) (a) 10. f. of the statutes, as affected by 2025 Wisconsin Act ... (this act), is repealed.

**SECTION 401.** 71.45 (2) (a) 10. g. of the statutes, as affected by 2025 Wisconsin Act ... (this act), is repealed.

**SECTION 402.** 71.45 (2) (a) 10. k. of the statutes, as affected by 2025 Wisconsin Act ... (this act), is repealed.

**SECTION 403.** 71.45 (2) (a) 10. m. of the statutes, as affected by 2025 Wisconsin Act ... (this act), is repealed.

**SECTION 404.** 71.45 (2) (a) 10. n. of the statutes, as affected by 2025 Wisconsin Act ... (this act), is repealed.

**SECTION 405.** 71.45 (2) (a) 10. p. of the statutes, as affected by 2025 Wisconsin Act ... (this act), is repealed.

**SECTION 406.** 71.45 (2) (a) 10. q. of the statutes, as affected by 2025 Wisconsin Act ... (this act), is repealed.

**SECTION 407.** 71.45 (2) (a) 10. r. of the statutes, as affected by 2025 Wisconsin Act ... (this act), is repealed.

**SECTION 408.** 71.45 (2) (a) 10a. (intro.) and c. of the statutes, as affected by 2025 Wisconsin Act ... (this act), are consolidated, renumbered 71.45 (2) (a) 10a. and amended to read:

71.45 (2) (a) 10a. By adding to federal taxable income the amount of credit computed under ~~all of the following: e. Section s. 71.47 (4).~~

**SECTION 409.** 71.45 (2) (a) 10a. a. of the statutes, as affected by 2025 Wisconsin Act ... (this act), is repealed.

**SECTION 410.** 71.45 (2) (a) 10a. b. of the statutes, as affected by 2025 Wisconsin Act ... (this act), is repealed.

**SECTION 411.** 71.45 (2) (a) 10a. d. of the statutes, as affected by 2025 Wisconsin Act .... (this act), is repealed.

**SECTION 412.** 71.45 (2) (a) 10a. e. of the statutes, as affected by 2025 Wisconsin Act .... (this act), is repealed.

**SECTION 413.** 71.45 (2) (a) 10b. of the statutes is amended to read:

71.45 (2) (a) 10b. By subtracting from federal taxable income, as provided under s. 71.47 (3) (c) 7., the amount of the credit under s. 71.47 (3) that the taxpayer added to income under subd. ~~40.~~ 10a. at the time that the taxpayer first claimed the credit.

**SECTION 414.** 71.45 (2) (a) 10b. of the statutes, as affected by 2025 Wisconsin Act .... (this act), is repealed.

**SECTION 415.** 71.45 (2) (a) 13. of the statutes is repealed.

**SECTION 416.** 71.45 (2) (a) 19. of the statutes is repealed.

**SECTION 417.** 71.45 (3d) (a) of the statutes is repealed.

**SECTION 418.** 71.45 (3d) (b) of the statutes is repealed.

**SECTION 419.** 71.45 (3d) (c) of the statutes is renumbered 71.45 (3d).

**SECTION 420.** 71.45 (3e) (a) 1. of the statutes is repealed.

**SECTION 421.** 71.45 (3e) (a) 2. of the statutes is renumbered 71.45 (3e) (a).

**SECTION 422.** 71.45 (3e) (b) 1. of the statutes is repealed.

**SECTION 423.** 71.45 (3e) (b) 2. of the statutes is renumbered 71.45 (3e) (b).

**SECTION 424.** 71.45 (3e) (c) 1. of the statutes is repealed.

**SECTION 425.** 71.45 (3e) (c) 2. of the statutes is renumbered 71.45 (3e) (c).

**SECTION 426.** 71.47 (1) of the statutes is repealed.

**SECTION 427.** 71.47 (1dm) of the statutes is repealed.

**SECTION 428.** 71.47 (1dx) of the statutes is repealed.

**SECTION 429.** 71.47 (1dy) of the statutes is repealed.

**SECTION 430.** 71.47 (3) of the statutes, as affected by 2025 Wisconsin Act .... (this act), is repealed.

**SECTION 431.** 71.47 (3) (c) 7. of the statutes is amended to read:

71.47 (3) (c) 7. No credit may be claimed under this subsection for taxable years that begin after December 31, 2005. For credits that are claimed but unused under this subsection for taxable years that begin before Janu-

ary 1, 2005, up to 50 percent may be used in each of the following 2 taxable years if the taxpayer has \$25,000 or less in unused credits as of January 1, 2006. For taxable years beginning after December 31, 2005, and before January 1, 2008, a taxpayer who has more than \$25,000 in unused credits as of January 1, 2006, may deduct an amount in each year that is equal to 50 percent of the amount the taxpayer added back to income under s. 71.45 (2) (a) ~~40.~~ 10a. at the time that the taxpayer first claimed the credit or, with regard to credits passed through from a partnership, limited liability company, or tax-option corporation, 50 percent of the amount that the entity added back to its income and was included in the partner's, member's, or shareholder's Wisconsin net income at the time that the credit was first claimed.

**SECTION 432.** 71.47 (3g) of the statutes, as affected by 2025 Wisconsin Act .... (this act), is repealed.

**SECTION 433.** 71.47 (3g) (a) (intro.) of the statutes is amended to read:

71.47 (3g) (a) (intro.) Subject to the limitations under this subsection and ~~s. s.~~ s. 73.03 (35m) and s. 238.23, 2023 stats., and s. 560.96, 2009 stats., a business that is certified under s. 238.23 (3), 2023 stats., or s. 560.96 (3), 2009 stats., may claim as a credit against the taxes imposed under s. 71.43 an amount equal to the sum of the following, as established under s. 238.23 (3) (c), 2023 stats., or s. 560.96 (3) (c), 2009 stats.:

**SECTION 434.** 71.47 (3h) of the statutes is repealed.

**SECTION 435.** 71.47 (3n) of the statutes is repealed.

**SECTION 436.** 71.47 (3q) of the statutes is repealed.

**SECTION 437.** 71.47 (3t) of the statutes is repealed.

**SECTION 438.** 71.47 (4) (ad) 1. of the statutes is amended to read:

71.47 (4) (ad) 1. Except as provided in subs. 2. and 3., for taxable years beginning before January 1, 2015, any corporation may credit against taxes otherwise due under this chapter an amount equal to 5 percent of the amount obtained by subtracting from the corporation's qualified research expenses, as defined in section 41 of the Internal Revenue Code, except that "qualified research expenses" includes only expenses incurred by the claimant, incurred for research conducted in this state for the taxable year, and except that a taxpayer may elect the alternative computation under section 41 (c) (4) of the Internal Revenue Code and that election applies until the department permits its revocation, except as provided in par. (af), ~~and except that "qualified research expenses" does not include compensation used in computing the credit under sub. (1dx),~~ the corporation's base amount, as defined in section 41 (c) of the Internal Revenue Code, except that gross receipts used in calculating the base amount means gross receipts from sales attributable to Wisconsin under s. 71.25 (9) (b) 1. and 2., (df)

1. and 2., (dh) 1., 2., and 3., (dj), and (dk). Section 41 (h) of the Internal Revenue Code does not apply to the credit under this paragraph.

**SECTION 439.** 71.47 (4) (ad) 2. of the statutes is amended to read:

71.47 (4) (ad) 2. For taxable years beginning after June 30, 2007, and before January 1, 2015, any corporation may credit against taxes otherwise due under this chapter an amount equal to 10 percent of the amount obtained by subtracting from the corporation's qualified research expenses, as defined in section 41 of the Internal Revenue Code, except that "qualified research expenses" includes only expenses incurred by the claimant for research related to designing internal combustion engines for vehicles, including expenses related to designing vehicles that are powered by such engines and improving production processes for such engines and vehicles, incurred for research conducted in this state for the taxable year, and except that a taxpayer may elect the alternative computation under section 41 (c) (4) of the Internal Revenue Code and that election applies until the department permits its revocation, except as provided in par. (af), ~~and except that "qualified research expenses" does not include compensation used in computing the credit under sub. (1dx);~~ the corporation's base amount, as defined in section 41 (c) of the Internal Revenue Code, except that gross receipts used in calculating the base amount means gross receipts from sales attributable to Wisconsin under s. 71.25 (9) (b) 1. and 2., (df) 1. and 2., (dh) 1., 2., and 3., (dj), and (dk). Section 41 (h) of the Internal Revenue Code does not apply to the credit under this paragraph.

**SECTION 440.** 71.47 (4) (ad) 3. of the statutes is amended to read:

71.47 (4) (ad) 3. For taxable years beginning after June 30, 2007, and before January 1, 2015, any corporation may credit against taxes otherwise due under this chapter an amount equal to 10 percent of the amount obtained by subtracting from the corporation's qualified research expenses, as defined in section 41 of the Internal Revenue Code, except that "qualified research expenses" includes only expenses incurred by the claimant for research related to the design and manufacturing of energy efficient lighting systems, building automation and control systems, or automotive batteries for use in hybrid-electric vehicles, that reduce the demand for natural gas or electricity or improve the efficiency of its use, incurred for research conducted in this state for the taxable year, and except that a taxpayer may elect the alternative computation under section 41 (c) (4) of the Internal Revenue Code and that election applies until the department permits its revocation, except as provided in par. (af), ~~and except that "qualified research expenses" does not include compensation used in computing the~~

~~credit under sub. (1dx);~~ the corporation's base amount, as defined in section 41 (c) of the Internal Revenue Code, except that gross receipts used in calculating the base amount means gross receipts from sales attributable to Wisconsin under s. 71.25 (9) (b) 1. and 2., (df) 1. and 2., (dh) 1., 2., and 3., (dj), and (dk). Section 41 (h) of the Internal Revenue Code does not apply to the credit under this paragraph.

**SECTION 441.** 71.47 (4) (ad) 4. b. of the statutes is amended to read:

71.47 (4) (ad) 4. b. For purposes of subd. 4. a., "qualified research expenses" means qualified research expenses as defined in section 41 of the Internal Revenue Code, except that "qualified research expenses" includes only expenses incurred by the claimant, incurred for research conducted in this state for the taxable year ~~and does not include compensation used in computing the credit under sub. (1dx).~~ Section 41 (f) (1), (2), (5), and (6) and (h) of the Internal Revenue Code does not apply to the credit under this subdivision.

**SECTION 442.** 71.47 (4) (ad) 5. b. of the statutes is amended to read:

71.47 (4) (ad) 5. b. For purposes of subd. 5. a., "qualified research expenses" means qualified research expenses as defined in section 41 of the Internal Revenue Code, except that "qualified research expenses" includes only expenses incurred by the claimant for research related to designing internal combustion engines for vehicles, including expenses related to designing vehicles that are powered by such engines and improving production processes for such engines and vehicles, incurred for research conducted in this state for the taxable year ~~and does not include compensation used in computing the credit under sub. (1dx).~~ Section 41 (f) (1), (2), (5), and (6) and (h) of the Internal Revenue Code does not apply to the credit under this subdivision.

**SECTION 443.** 71.47 (4) (ad) 6. b. of the statutes is amended to read:

71.47 (4) (ad) 6. b. For purposes of subd. 6. a., "qualified research expenses" means qualified research expenses as defined in section 41 of the Internal Revenue Code, except that "qualified research expenses" includes only expenses incurred by the claimant for research related to the design and manufacturing of energy efficient lighting systems, building automation and control systems, or automotive batteries for use in hybrid-electric vehicles, that reduce the demand for natural gas or electricity or improve the efficiency of its use, incurred for research conducted in this state for the taxable year ~~and does not include compensation used in computing the credit under sub. (1dx).~~ Section 41 (f) (1), (2), (5), and (6) and (h) of the Internal Revenue Code does not apply to the credit under this subdivision.

**SECTION 444.** 71.47 (4) (am) of the statutes is repealed.

**SECTION 445.** 71.47 (4m) of the statutes is repealed.

**SECTION 446.** 71.47 (5) of the statutes is repealed.

**SECTION 447.** 71.47 (5g) of the statutes is repealed.

**SECTION 448.** 71.47 (5i) of the statutes is repealed.

**SECTION 449.** 71.47 (5j) of the statutes is repealed.

**SECTION 450.** 71.47 (5r) of the statutes is repealed.

**SECTION 451.** 71.47 (5rm) of the statutes is repealed.

**SECTION 452.** 71.47 (6) (a) 1m. of the statutes is repealed.

**SECTION 453.** 71.47 (6) (a) 2m. of the statutes is renumbered 71.47 (6) (a).

**SECTION 454.** 71.47 (6) (a) 3. of the statutes is repealed.

**SECTION 455.** 71.47 (6) (c) (intro.) of the statutes is amended to read:

71.47 (6) (c) (intro.) No person may claim the credit under par. (a) ~~2m.~~ unless the claimant includes with the claimant's return a copy of the claimant's certification under s. 238.17. For certification purposes under s. 238.17, the claimant shall provide to the Wisconsin Economic Development Corporation all of the following:

**SECTION 456.** 71.47 (6) (cn) of the statutes is repealed.

**SECTION 457.** 71.47 (6) (h) of the statutes is amended to read:

71.47 (6) (h) Any person, including a nonprofit entity described in section 501 (c) (3) of the Internal Revenue Code, may sell or otherwise transfer the credit under par. (a) ~~2m. or 3.~~, in whole or in part, to another person who is subject to the taxes imposed under s. 71.02, 71.23, or 71.43, if the person notifies the department of the transfer, and submits with the notification a copy of the transfer documents, and the department certifies ownership of the credit with each transfer. The transferor may file a claim for more than one taxable year on a form prescribed by the department to compute all years of the credit under par. (a) ~~2m. or 3.~~, at the time of the transfer request. The transferee may first use the credit to offset tax in the taxable year of the transferor in which the transfer occurs, and may use the credit only to offset tax in taxable years otherwise allowed to be claimed and carried forward by the original claimant.

**SECTION 458.** 71.47 (6n) of the statutes is repealed.

**SECTION 459.** 71.49 (1) (b) of the statutes is repealed.

**SECTION 460.** 71.49 (1) (bb) of the statutes is repealed.

**SECTION 461.** 71.49 (1) (bm) of the statutes is repealed.

**SECTION 462.** 71.49 (1) (cd) of the statutes is repealed.

**SECTION 463.** 71.49 (1) (ce) of the statutes is repealed.

**SECTION 464.** 71.49 (1) (cn) of the statutes is repealed.

**SECTION 465.** 71.49 (1) (d) of the statutes is repealed.

**SECTION 466.** 71.49 (1) (db) of the statutes is repealed.

**SECTION 467.** 71.49 (1) (dm) of the statutes is repealed.

**SECTION 468.** 71.49 (1) (dp) of the statutes is repealed.

**SECTION 469.** 71.49 (1) (ds) of the statutes is repealed.

**SECTION 470.** 71.49 (1) (e) of the statutes is repealed.

**SECTION 471.** 71.49 (1) (ei) of the statutes is repealed.

**SECTION 472.** 71.49 (1) (eL) of the statutes is repealed.

**SECTION 473.** 71.49 (1) (ema) of the statutes is repealed.

**SECTION 474.** 71.49 (1) (eon) of the statutes is repealed.

**SECTION 475.** 71.49 (1) (epa) of the statutes is repealed.

**SECTION 477.** 71.49 (1) (f) of the statutes, as affected by 2025 Wisconsin Act 15, is amended to read:

71.49 (1) (f) The total of farmland preservation credit under subch. IX, ~~jobs credit under s. 71.47 (3g)~~, enterprise zone jobs credit under s. 71.47 (3w), business development credit under s. 71.47 (3y), research credit under s. 71.47 (4) (k) 1., film production services credit under s. 71.47 (5f) (b) 2., and estimated tax payments under s. 71.48.

**SECTION 478.** 71.54 (1) (a) of the statutes is repealed.

**SECTION 479.** 71.54 (1) (b) of the statutes is repealed.

**SECTION 480.** 71.54 (1) (c) of the statutes is repealed.

**SECTION 481.** 71.54 (1) (d) of the statutes is repealed.

**SECTION 482.** 71.54 (1) (e) of the statutes is repealed.

**SECTION 483.** 71.54 (1) (f) of the statutes is repealed.

**SECTION 484.** 71.54 (1) (g) of the statutes is renumbered 71.54 (1).

**SECTION 485.** 71.54 (2) (b) (intro.) and 4. of the statutes are consolidated, renumbered 71.54 (2) (b) and amended to read:

71.54 (2) (b) In any case in which property taxes accrued, or rent constituting property taxes accrued, or both, in respect of any one household exceeds the following ~~\$1,460~~, the amount thereof shall, for purposes of this subchapter, be deemed to have been the following: ~~4. In calendar years 2011 or any subsequent calendar year, \$1,460.~~

**SECTION 486.** 71.54 (2) (b) 1. of the statutes is repealed.

**SECTION 487.** 71.54 (2) (b) 2. of the statutes is repealed.

**SECTION 488.** 71.54 (2) (b) 3. of the statutes is repealed.

**SECTION 489.** 71.54 (2m) of the statutes is repealed.

**SECTION 490.** 71.64 (9) (b) (intro.) of the statutes, as affected by 2025 Wisconsin Act 15, is renumbered 71.64 (9) (b) and amended to read:

71.64 (9) (b) The department shall from time to time adjust the withholding tables to reflect any changes in income tax rates, any applicable surtax or any changes in dollar amounts in s. 71.06 ~~(1), (1m), (1n), (1p), (1q), (1r), and (2)~~ resulting from statutory changes, ~~except as follows:~~

**SECTION 491.** 71.64 (9) (b) of the statutes, as affected by 2025 Wisconsin Act .... (this act), is amended to read:

71.64 (9) (b) The department shall from time to time adjust the withholding tables to reflect any changes in income tax rates, any applicable surtax or any changes in dollar amounts in s. 71.06 ~~(1q), (1r); and (2)~~ resulting from statutory changes.

**SECTION 492.** 71.64 (9) (b) 1. of the statutes is repealed.

**SECTION 493.** 71.64 (9) (b) 2. of the statutes is repealed.

**SECTION 494.** 71.67 (5) (a) of the statutes, as affected by 2025 Wisconsin Act 15, is amended to read:

71.67 (5) (a) *Wager winnings.* A person holding a license to sponsor and manage races under s. 562.05 (1) (b) or (c) shall withhold from the amount of any payment of pari-mutuel winnings under s. 562.065 (3) (a) or (3m) (a) an amount determined by multiplying the amount of the payment by the highest rate applicable to individuals under s. 71.06 ~~(1) (a) to (c), (1m), (1n), (1p), (1q); or (1r)~~ if the amount of the payment is more than \$1,000.

**SECTION 495.** 71.67 (5) (a) of the statutes, as affected by 2025 Wisconsin Act .... (this act), is amended to read:

71.67 (5) (a) *Wager winnings.* A person holding a license to sponsor and manage races under s. 562.05 (1) (b) or (c) shall withhold from the amount of any payment of pari-mutuel winnings under s. 562.065 (3) (a) or (3m) (a) an amount determined by multiplying the amount of the payment by the highest rate applicable to individuals under s. 71.06 ~~(1q) or (1r)~~ if the amount of the payment is more than \$1,000.

**SECTION 496.** 71.67 (5m) of the statutes, as affected by 2025 Wisconsin Act 15, is amended to read:

71.67 (5m) WITHHOLDING FROM PAYMENTS TO PURCHASE ASSIGNMENT OF LOTTERY PRIZE. A person that purchases an assignment of a lottery prize shall withhold from the amount of any payment made to purchase the assignment the amount that is determined by multiplying the amount of the payment by the highest rate applicable to individuals under s. 71.06 ~~(1) (a) to (e), (1m), (1n), (1p), or (1q)~~ or (1r). Subsection (5) (b), (c) and (d), as it applies to the amounts withheld under sub. (5) (a), applies to the amount withheld under this subsection.

**SECTION 497.** 71.67 (5m) of the statutes, as affected by 2025 Wisconsin Act .... (this act), is amended to read:

71.67 (5m) WITHHOLDING FROM PAYMENTS TO PURCHASE ASSIGNMENT OF LOTTERY PRIZE. A person that purchases an assignment of a lottery prize shall withhold from the amount of any payment made to purchase the assignment the amount that is determined by multiplying the amount of the payment by the highest rate applicable to individuals under s. 71.06 ~~(1q) or (1r)~~. Subsection (5) (b), (c) and (d), as it applies to the amounts withheld under sub. (5) (a), applies to the amount withheld under this subsection.

**SECTION 498.** 71.745 (3) (a) of the statutes is amended to read:

71.745 (3) (a) Assess an adjustment to reduce a credit under s. 71.07, 71.28, or 71.47 to a pass-through entity if the pass-through entity previously computed the credit and reported the credit to its pass-through members. An assessment made under this paragraph may be reduced by the tax effect from the modifications described under ss. 71.05 (6) (a) 15. and 25., 71.21 (4), 71.26 (2) (a) 4. and 11., 71.34 (1k) (g) and (m), and 71.45 (2) (a) 10. and 10a., if the modification occurs in a taxable year under review, except that the modification shall not pass through to nor be claimed by the pass-through members.

**SECTION 499.** 71.77 (3) of the statutes is amended to read:

71.77 (3) Irrespective of sub. (2), if any person has filed an incorrect income tax or franchise tax return for any year with intent to defeat or evade the income tax or

franchise tax assessment provided by law, or has failed to file any income tax or franchise tax return for any of such years, income of any such year may be assessed when discovered. ~~The department of revenue shall assess the taxes owed for taxable years beginning before January 1, 1990, by using the definition of "Internal Revenue Code" that applied to the year for which the assessment was made, as modified by P.L. 104-188 and P.L. 105-34 if P.L. 104-188 or P.L. 105-34 applied for federal purposes for that year.~~

**SECTION 500.** 71.77 (5) of the statutes is amended to read:

71.77 (5) The limitation periods provided in this section may be extended by written agreement between the taxpayer and the department prior to the expiration of such limitation periods or any extension of such limitation periods. During any such extension period, the department may issue an assessment or a refund, and the taxpayer may file a claim for a refund, relating to the year which the extension covers. Subsection (4) shall not apply to any assessment made in any such extended period. ~~The department of revenue shall assess the taxes owed or compute the refund due for taxable years beginning before January 1, 1990, by using the definition of "Internal Revenue Code" that applied to the year for which the assessment was made, as modified by P.L. 104-188 and P.L. 105-34 if P.L. 104-188 or P.L. 105-34 applied for federal purposes for that year.~~

**SECTION 501.** 71.775 (4) (cm) (intro.) of the statutes is amended to read:

71.775 (4) (cm) (intro.) ~~Except as provided in par. (L), pass-through~~ Pass-through entities shall make estimated payments of the withholding tax under sub. (2) in 4 installments, on or before the 15th day of each of the following months:

**SECTION 502.** 71.775 (4) (L) of the statutes is repealed.

**SECTION 503.** 71.80 (24) of the statutes is repealed.

**SECTION 504.** 71.805 of the statutes is repealed.

**SECTION 505.** 71.85 (3) of the statutes is repealed.

**SECTION 506.** 71.88 (2) (b) of the statutes is amended to read:

71.88 (2) (b) *Appeal of department's redetermination of credits.* Any person aggrieved by the department of revenue's redetermination, including a pass-through entity that has been issued a redetermination under s. 71.745 (6) (b), of a credit under s. 71.07 (6) or (9e); ~~71.28 (1), or 71.47 (1)~~ or subch. VIII or IX, except when the denial is based upon late filing of claim for credit or is based upon a redetermination under s. 71.55 (8) of rent constituting property taxes accrued as at arm's length, may appeal the redetermination to the tax appeals commission by filing a petition with the commis-

sion within 60 days after the redetermination, as provided under s. 73.01 (5) with respect to income or franchise tax cases, and review of the commission's decision may be had under s. 73.015. For appeals brought under this paragraph, the filing fee required under s. 73.01 (5) (a) does not apply.

**SECTION 507.** 71.93 (8) (b) 3. of the statutes is repealed.

**SECTION 508.** 71.98 (9) of the statutes is amended to read:

71.98 (9) **ROLLOVER AMOUNTS, AIRLINE CARRIER BANKRUPTCY.** For taxable years beginning after December 31, 2011, section 1106 of P.L. 112-95, as amended by P.L. 113-243 and section 307 of Division Q of P.L. 114-113, as it relates to the treatment of distributions to qualified airline employees that are rolled over into an individual retirement account, due to airline carrier bankruptcy. This provision does not apply to federal provisions relating to extensions of time to file amended federal returns. ~~A qualified airline employee may file a claim for a refund to exclude income provided under this subsection pursuant to the time period specified in s. 71.75 (2) or no later than 180 days after April 5, 2018.~~

**SECTION 509.** 73.03 (35) of the statutes is amended to read:

73.03 (35) To deny a portion of a credit claimed under s. 71.07 (2dm) or (2dx), 71.28 (1dm); ~~or (1dx), or (4) (am);~~ 71.47 (1dm); ~~or (1dx), or (4) (am);~~ or 76.636 if granting the full amount claimed would violate a requirement under s. 238.385 or s. 560.785, 2009 stats., or would bring the total of the credits granted to that claimant under all of those subsections over the limit for that claimant under s. 238.368, 238.395 (2) (b), or 238.397 (5) (b) or s. 560.768, 2009 stats., s. 560.795 (2) (b), 2009 stats., or s. 560.797 (5) (b), 2009 stats.

**SECTION 510.** 73.03 (35) of the statutes, as affected by 2025 Wisconsin Act .... (this act), is repealed.

**SECTION 511.** 73.03 (35m) of the statutes is amended to read:

73.03 (35m) To deny a portion of a credit claimed under s. 71.07 (3g), 71.28 (3g), or 71.47 (3g), if granting the full amount claimed would violate a requirement under s. 238.23, 2023 stats., or s. 560.96, 2009 stats., or would bring the total of the credits claimed under ss. 71.07 (3g), 71.28 (3g), and 71.47 (3g) over the limit for all claimants under s. 238.23 (2), 2023 stats., or s. 560.96 (2), 2009 stats.

**SECTION 512.** 73.03 (35m) of the statutes, as affected by 2025 Wisconsin Act .... (this act), is repealed.

**SECTION 513.** 73.03 (71) of the statutes is repealed.

**SECTION 514.** 73.03 (73) of the statutes is repealed.

**SECTION 515.** 73.15 of the statutes is repealed.

**SECTION 516.** 76.635 of the statutes is repealed.

**SECTION 517.** 76.636 of the statutes is repealed.

**SECTION 518.** 76.637 of the statutes, as affected by 2025 Wisconsin Act .... (this act), is repealed.

**SECTION 519.** 76.637 (1) of the statutes is amended to read:

76.637 (1) DEFINITION. In this section, “claimant” means an insurer who files a claim under this section and is certified under s. 238.301 (2), 2023 stats., or s. 560.701 (2), 2009 stats., and authorized to claim tax benefits under s. 238.303, 2023 stats., or s. 560.703, 2009 stats.

**SECTION 520.** 76.637 (2) of the statutes is amended to read:

76.637 (2) FILING CLAIMS. Subject to the limitations under this section, ss. 238.301 to 238.306, 2023 stats., and ss. 560.701 to 560.706, 2009 stats., for taxable years beginning after December 31, 2008, a claimant may claim as a credit against the fees due under s. 76.60, 76.63, 76.65, 76.66, or 76.67 the amount authorized for the claimant under s. 238.303, 2023 stats., or s. 560.703, 2009 stats.

**SECTION 521.** 76.637 (3) of the statutes is amended to read:

76.637 (3) LIMITATIONS. No credit may be allowed under this section unless the insurer includes with the insurer’s annual return under s. 76.64 a copy of the claimant’s certification under s. 238.301 (2), 2023 stats., or s. 560.701 (2), 2009 stats., and a copy of the claimant’s notice of eligibility to receive tax benefits under s. 238.303 (3), 2023 stats., or s. 560.703 (3), 2009 stats.

**SECTION 522.** 76.637 (4) of the statutes is amended to read:

76.637 (4) ADMINISTRATION. If an insurer’s certification is revoked under s. 238.305, 2023 stats., or s. 560.705, 2009 stats., or if an insurer becomes ineligible for tax benefits under s. 238.302, 2023 stats., or s. 560.702, 2009 stats., the insurer may not claim credits under this section for the taxable year that includes the day on which the certification is revoked; the taxable year that includes the day on which the insurer becomes ineligible for tax benefits; or succeeding taxable years and the insurer may not carry over unused credits from previous years to offset the fees imposed under ~~ss. s.~~ 76.60, 76.63, 76.65, 76.66, or 76.67 for the taxable year that includes the day on which certification is revoked; the taxable year that includes the day on which the insurer becomes ineligible for tax benefits; or succeeding taxable years.

**SECTION 523.** 76.655 of the statutes is repealed.

**SECTION 524.** 76.67 (2) of the statutes is amended to read:

76.67 (2) If any domestic insurer is licensed to

transact insurance business in another state, this state may not require similar insurers domiciled in that other state to pay taxes greater in the aggregate than the aggregate amount of taxes that a domestic insurer is required to pay to that other state for the same year less the credits under ss. ~~76.635~~, 76.636, 76.637, 76.638, and 76.655, except that the amount imposed shall not be less than the total of the amounts due under ss. 76.65 (2) and 601.93 and, if the insurer is subject to s. 76.60, 0.375 percent of its gross premiums, as calculated under s. 76.62, less offsets allowed under s. 646.51 (7) or under ss. ~~76.635~~, 76.636, 76.637, 76.638, 76.639, and 76.655 against that total, and except that the amount imposed shall not be less than the amount due under s. 601.93.

**SECTION 525.** 76.67 (2) of the statutes, as affected by 2025 Wisconsin Act .... (this act), section 524, is amended to read:

76.67 (2) If any domestic insurer is licensed to transact insurance business in another state, this state may not require similar insurers domiciled in that other state to pay taxes greater in the aggregate than the aggregate amount of taxes that a domestic insurer is required to pay to that other state for the same year less the credits under ss. 76.636, 76.637, and 76.638, ~~and 76.655~~, except that the amount imposed shall not be less than the total of the amounts due under ss. 76.65 (2) and 601.93 and, if the insurer is subject to s. 76.60, 0.375 percent of its gross premiums, as calculated under s. 76.62, less offsets allowed under s. 646.51 (7) or under ss. 76.636, 76.637, 76.638, and 76.639, ~~and 76.655~~ against that total, and except that the amount imposed shall not be less than the amount due under s. 601.93.

**SECTION 526.** 76.67 (2) of the statutes, as affected by 2025 Wisconsin Act .... (this act), section 525, is amended to read:

76.67 (2) If any domestic insurer is licensed to transact insurance business in another state, this state may not require similar insurers domiciled in that other state to pay taxes greater in the aggregate than the aggregate amount of taxes that a domestic insurer is required to pay to that other state for the same year less the credits under ss. 76.636, ~~76.637~~, and 76.638, except that the amount imposed shall not be less than the total of the amounts due under ss. 76.65 (2) and 601.93 and, if the insurer is subject to s. 76.60, 0.375 percent of its gross premiums, as calculated under s. 76.62, less offsets allowed under s. 646.51 (7) or under ss. 76.636, ~~76.637~~, 76.638, and 76.639 against that total, and except that the amount imposed shall not be less than the amount due under s. 601.93.

**SECTION 527.** 76.67 (2) of the statutes, as affected by 2025 Wisconsin Act .... (this act), section 526, is amended to read:

76.67 (2) If any domestic insurer is licensed to transact insurance business in another state, this state may not require similar insurers domiciled in that other state to pay taxes greater in the aggregate than the aggregate amount of taxes that a domestic insurer is required to pay to that other state for the same year less the credits under ~~ss. 76.636 and s.~~ 76.638, except that the amount imposed shall not be less than the total of the amounts due under ss. 76.65 (2) and 601.93 and, if the insurer is subject to s. 76.60, 0.375 percent of its gross premiums, as calculated under s. 76.62, less offsets allowed under s. 646.51 (7) or under ss. ~~76.636, 76.638, and 76.639~~ against that total, and except that the amount imposed shall not be less than the amount due under s. 601.93.

**SECTION 527m.** 77.54 (57d) (a) 1. of the statutes is repealed.

**SECTION 528.** 77.54 (67) of the statutes is repealed.

**SECTION 529.** 77.68 of the statutes is repealed.

**SECTION 530.** 229.8257 (1) of the statutes is amended to read:

229.8257 (1) The district board shall establish a fund into which it deposits all of the revenue received from the department of revenue, that is derived from ~~football donations, as defined in s. 71.10 (5e) (a) 2.,~~ the revenue from engraved brick or tile sales under s. 229.824 (19), the revenue received from the department of transportation under s. 85.605, the deposit made pursuant to s. 229.8245 (2) (e) and an amount equal to the amount deposited into the fund under s. 229.825 (2) (d) 2. and (e) 2., and may use this revenue only to pay the maintenance and operating costs of the football stadium facilities. The district may not deposit any other moneys into the fund, except that the district shall credit all earnings on the revenues in the fund to the fund.

**SECTION 531.** 229.8257 (2) (b) of the statutes is repealed.

**SECTION 532.** 238.12 (1) of the statutes is amended to read:

238.12 (1) In this section, "tax benefits" means the credits under ss. 71.07 (2dm), (2dx), (3g), ~~(3t)~~, and (3wm), 71.28 (1dm), (1dx), (3g), ~~(3t)~~, and (3wm), 71.47 (1dm), (1dx), and (3g), ~~and (3t)~~, and 76.636.

**SECTION 533.** 238.12 (1) of the statutes, as affected by 2025 Wisconsin Act .... (this act), section 532, is amended to read:

238.12 (1) In this section, "tax benefits" means the credits under ss. 71.07 (2dm), (2dx), ~~(3g)~~, and (3wm), 71.28 (1dm), (1dx), ~~(3g)~~, and (3wm), 71.47 (1dm); and (1dx), ~~and (3g)~~, and 76.636.

**SECTION 534.** 238.12 (1) of the statutes, as affected by 2025 Wisconsin Act .... (this act), section 533, is amended to read:

238.12 (1) In this section, "tax benefits" means the

credits under ss. 71.07 ~~(2dm), (2dx), and~~ (3wm); and 71.28 ~~(1dm), (1dx), and~~ (3wm), ~~71.47 (1dm) and (1dx), and 76.636.~~

**SECTION 535.** 238.16 of the statutes is repealed.

**SECTION 536.** 238.17 (3) (a) of the statutes is amended to read:

238.17 (3) (a) Except as provided in par. (b), the corporation may not certify a person for a tax credit under sub. (1) if the person is not subject to the taxes imposed under s. 71.02, ~~71.08~~, 71.23, or 71.43, except that the corporation may certify a nonprofit entity described under section 501 (c) (3) of the Internal Revenue Code for a tax credit under sub. (1) if the entity intends to sell or otherwise transfer the credit, as provided under s. 71.07 (9m), 71.28 (6) (h), or 71.47 (6) (h).

**SECTION 537.** 238.23 of the statutes is repealed.

**SECTION 538.** 238.28 of the statutes is amended to read:

**238.28 Refundable tax credits.** It is the intent of the legislature that all credits awarded under ss. ~~238.16, 238.308, 238.396, and 238.399~~ become a permanent part of the working capital structure of businesses claiming the credits.

**SECTION 539.** 238.30 (intro.) of the statutes is amended to read:

**238.30 Definitions.** (intro.) In this section ~~and ss. 238.301 to 238.395 and 238.398:~~

**SECTION 540.** 238.30 (6) of the statutes is repealed.

**SECTION 541.** 238.30 (7) (a) of the statutes is repealed.

**SECTION 542.** 238.30 (7) (b) of the statutes is repealed.

**SECTION 543.** 238.30 (7) (c) of the statutes is repealed.

**SECTION 544.** 238.30 (7) (d) of the statutes is repealed.

**SECTION 545.** 238.30 (7) (e) of the statutes is renumbered 238.30 (7) and amended to read:

238.30 (7) ~~In s. 238.308, "tax~~ "Tax benefits" means the business development tax credit under ss. 71.07 (3y), 71.28 (3y), and 71.47 (3y).

**SECTION 546.** 238.301 of the statutes is repealed.

**SECTION 547.** 238.302 of the statutes is repealed.

**SECTION 548.** 238.303 of the statutes is repealed.

**SECTION 549.** 238.304 of the statutes is repealed.

**SECTION 550.** 238.3045 of the statutes is repealed.

**SECTION 551.** 238.305 of the statutes is repealed.

**SECTION 552.** 238.306 of the statutes is repealed.

**SECTION 553.** 238.31 of the statutes is repealed.

**SECTION 554.** 238.315 of the statutes is repealed.

**SECTION 555.** 238.32 of the statutes is repealed.

**SECTION 556.** 238.325 of the statutes is repealed.

**SECTION 557.** 238.335 of the statutes is repealed.

**SECTION 558.** 238.34 of the statutes is repealed.

**SECTION 559.** 238.345 of the statutes is repealed.

**SECTION 560.** 238.35 of the statutes is repealed.

**SECTION 561.** 238.363 of the statutes is repealed.

**SECTION 562.** 238.365 of the statutes is repealed.

**SECTION 563.** 238.368 of the statutes is repealed.

**SECTION 564.** 238.37 of the statutes is repealed.

**SECTION 565.** 238.38 of the statutes is repealed.

**SECTION 566.** 238.385 of the statutes is repealed.

**SECTION 567.** 238.395 of the statutes is repealed.

**SECTION 568.** 238.397 of the statutes is repealed.

**SECTION 569.** 238.398 of the statutes is repealed.

**SECTION 570.** 255.054 of the statutes is repealed.

**SECTION 571. Effective dates.** This act takes effect on the day after publication, except as follows:

(1) The treatment of ss. 71.05 (6) (b) 50., 71.07 (3w) (b) (intro.) and (bm) 1., 2., 3., and 4., (3wm) (b) (intro.) and (bm), (3y) (b) (intro.) and (d) 2., (4k) (b) 1. (by SECTION 139), 2. (by SECTION 141), and 3. (by SECTION 143) and (e) 2. (intro.), and (8b) (b), 71.08, 71.10 (4) (f), 71.21 (3), 71.26 (2) (a) 2. d. and (3) (n) 5. and (ym), 71.28 (4m), 71.30 (3) (db), 71.34 (1k) (n), 71.365 (3), 71.45 (2) (a) 10a. d. and 19., 71.47 (4m), 71.49 (1) (db), 73.03 (71), and 238.17 (3) (a) and the amendment of s. 71.07 (3n) (b) 1. and 2., (5i) (b), and (5j) (b) take effect on January 1, 2026.

(2) The treatment of ss. 71.01 (6) (L), 71.07 (6m), 71.10 (4) (cm), 71.22 (4) (L), and 71.42 (2) (L) takes effect on January 1, 2027.

(3) The treatment of s. 71.05 (6) (b) 23. and the repeal of s. 71.05 (6) (b) 43. take effect on January 1, 2028.

(4) The treatment of ss. 71.01 (6) (m), 71.05 (6) (a) 15. i., 71.07 (3t), 71.10 (4) (gbb), 71.21 (4) (a) 9., 71.22 (4) (m), 71.26 (2) (a) 4. h., 71.28 (3t), 71.30 (3) (bb), 71.34 (1k) (g) 9., 71.42 (2) (m), 71.45 (2) (a) 10a. b., 71.47 (3t), 71.49 (1) (bb), and 238.12 (1) (by SECTION 532) takes effect on January 1, 2029.

(5) The treatment of ss. 20.835 (2) (bb), 71.05 (6) (a) 15. g., 71.07 (3q), 71.21 (4) (a) 7., 71.26 (2) (a) 4. g., 71.28 (3q), 71.34 (1k) (g) 8., 71.45 (2) (a) 10. g., 71.47 (3q), 76.635, 76.67 (2) (by SECTION 524), 238.16, and 238.28 takes effect on January 1, 2030.

(6) The treatment of ss. 71.06 (1q), (2) (i) and (j), (2e) (a) and (b), and (2s) (d), 71.125 (1) (by SECTION 212) and (2) (by SECTION 214), 71.17 (6) (by SECTION 216), and 71.67 (5) (a) (by SECTION 495) and (5m) (by SECTION 497) and the amendment of s. 71.64 (9) (b) take effect on January 1, 2031.

(7) The treatment of ss. 71.05 (6) (a) 15. h. and (b) 3m., 71.07 (3s), 71.10 (4) (gb), 71.21 (4) (a) 8., 71.26 (2) (a) 2. b. and 3. and (3) (n) 3., 71.28 (3), 71.30 (3) (b), 71.34 (1k) (g) 4., 71.45 (2) (a) 10a. a., and 71.49 (1) (b) and the repeal of ss.

71.45 (2) (a) 10b. and 71.47 (3) take effect on January 1, 2032.

(8) The treatment of ss. 71.05 (6) (a) 15. v., 71.07 (6n), 71.10 (4) (cq), 71.21 (4) (a) 23., 71.26 (2) (a) 4. t., 71.28 (6n), 71.30 (3) (dp), 71.34 (1k) (g) 23., 71.45 (2) (a) 10. r., 71.47 (6n), and 71.49 (1) (dp) takes effect on January 1, 2034.

(9) The treatment of ss. 71.05 (6) (a) 15. e., f., n., q., r., t., and u. and (b) 9m. and 10., 71.07 (3h), (4n), (5r), (5rm), and (9m) (a) 1m., 71.10 (4) (cd), (ce), (cn), (eu), (gbm), (gc), and (gxx), 71.21 (4) (a) 5., 6., 14., 18., 19., 21., and 22., 71.255 (6) (c) 1., 71.26 (2) (a) 2. (intro.), a., c., and e. and 4. e., f., o., p., r., and s. and (3) (n) 6., 71.28 (1), (3h), (3n), (5), (5i), (5j), (5r), (5rm), and (6) (a) 1m., 71.30 (3) (bm), (cd), (ce), (cn), (d), (ds), (e), and (epa), 71.34 (1k) (g) 6., 7., 14., 18., 19., 21., and 22., 71.45 (2) (a) 10. e., f., m., n., p., and q. and 10a. (intro.), c., and e., 71.47 (1), (3h), (3n), (5), (5i), (5j), (5r), (5rm), and (6) (a) 1m., 71.49 (1) (bm), (cd), (ce), (cn), (d), (ds), (e), and (epa), 71.88 (2) (b), and 73.15 and the repeal of s. 71.07 (3n), (5i), and (5j) take effect on January 1, 2035.

(10) The treatment of ss. 71.07 (5g), 71.10 (4) (cp), 71.21 (4) (a) 16., 71.26 (2) (a) 4. m., 71.28 (5g), 71.30 (3) (dm), 71.34 (1k) (g) 16., 71.45 (2) (a) 10. k., 71.47 (5g), 71.49 (1) (dm), 76.67 (2) (by SECTION 525), and 76.655 takes effect on January 1, 2036.

(11) The treatment of ss. 71.05 (6) (a) 15. c., 71.07 (2dy), 71.10 (4) (gv), 71.21 (4) (a) 3., 71.26 (2) (a) 4. c., 71.28 (1dy), 71.30 (3) (ema), 71.34 (1k) (g) 3., 71.45 (2) (a) 10. c., 71.47 (1dy), 71.49 (1) (ema), and 76.67 (2) (by SECTION 526) and the repeal of s. 76.637 take effect on January 1, 2037.

(12) The treatment of ss. 71.07 (9m) (a) 2m. and 3., (c) (intro.), and (h), 71.28 (6) (a) 2m. and 3., (c) (intro.), and (h), and 71.47 (6) (a) 2m. and 3., (c) (intro.), and (h) takes effect on January 1, 2040.

(13) The treatment of ss. 71.05 (6) (a) 15. d., 71.10 (4) (grd), 71.21 (4) (a) 4., 71.26 (2) (a) 4. d., 71.30 (3) (eon), 71.34 (1k) (g) 5., 71.45 (2) (a) 10. d., 71.47 (3g) (by SECTION 432), 71.49 (1) (eon), 73.03 (35m) (by SECTION 512), and 238.12 (1) (by SECTION 533) and the repeal of ss. 71.07 (3g) and 71.28 (3g) take effect on January 1, 2041.

(14) The treatment of ss. 71.05 (6) (a) 15. a. and b., 71.07 (2dm), (2dx), and (4k) (b) 1. (by SECTION 140), 2. (by SECTION 142), 3. (by SECTION 144), 4. b., 5. b., and 6. b., 71.10 (4) (grb) and (gu), 71.21 (4) (a) 1. and 2., 71.26 (2) (a) 4. a. and b. and (3) (n) (intro.), 1., 2., and 4., 71.28 (1dm), (1dx), and (4) (ad) 1., 2., 3., 4. b., 5. b., and 6. b., 71.30 (3) (ei) and (eL), 71.34 (1k) (g) 1. and 2., 71.45 (2) (a) 10. a. and b. (by SECTION 396), 71.47 (1dm), (1dx), and (4) (ad) 1., 2., 3., 4. b., 5. b., and 6. b., 71.49 (1) (ei) and (eL), 76.636, 76.67 (2) (by SECTION 527), 238.12 (1) (by SECTION 534), and 238.30 (6) and the repeal of s. 73.03 (35) take effect on January 1, 2043.