

State of Wisconsin



2025 Assembly Bill 934

Date of enactment:
Date of publication*:

2025 WISCONSIN ACT

AN ACT to repeal 77.94 (2) and 565.01 (5); to renumber and amend 77.94 (1); to amend 66.1105 (2) (L), 71.10 (4) (i) and 71.30 (3) (f) of the statutes; **relating to:** eliminating the definition of relative for purposes of the lottery; the definition of taxable property in a tax incremental district; the order of certain withholdings and deposits in income tax computations; and eliminating an adjustment made to the economic development surcharge for certain businesses (suggested as remedial legislation by the Department of Revenue).

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

LAW REVISION COMMITTEE PREFATORY NOTE: This bill is a remedial legislation proposal, requested by the Department of Revenue and introduced by the Law Revision Committee under s. 13.83 (1) (c) 4. and 5., stats. After careful consideration of the various provisions of the bill, the Law Revision Committee has determined that this bill makes minor substantive changes in the statutes, and that these changes are desirable as a matter of public policy.

SECTION 1. 66.1105 (2) (L) of the statutes is amended to read:

66.1105 (2) (L) "Taxable property" means all real ~~and personal~~ taxable property located in a tax incremental district.

NOTE: SECTION 1 removes personal taxable property located in a tax incremental district from the definition of taxable property to define "taxable property" as all real taxable property in a tax incremental district.

SECTION 2. 71.10 (4) (i) of the statutes, as affected by 2025 Wisconsin Act 15, is amended to read:

71.10 (4) (i) The total of claim of right credit under s. 71.07 (1), farmland preservation credit under ss. 71.57 to 71.61, farmland preservation credit, 2010 and beyond under s. 71.613, homestead credit under subch. VIII, jobs tax credit under s. 71.07 (3q), business devel-

opment credit under s. 71.07 (3y), research credit under s. 71.07 (4k) (e) 2. a., film production services credit under s. 71.07 (5f) (b) 2., veterans and surviving spouses property tax credit under s. 71.07 (6e), enterprise zone jobs credit under s. 71.07 (3w), electronics and information technology manufacturing zone credit under s. 71.07 (3wm), earned income tax credit under s. 71.07 (9e), estimated tax payments under s. 71.09, ~~and~~ taxes withheld under subch. X, taxes withheld under s. 71.775, and deposits made under s. 71.80 (15) (c).

NOTE: SECTION 2 adds, in the statute for computing tax liability for individuals and fiduciaries, cross-references to include pass-through withholdings and deposits made by nonresident entertainers.

SECTION 3. 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 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."

taxes withheld under subch. X, taxes withheld under s. 71.775, and deposits made under s. 71.80 (15) (c).

NOTE: SECTION 3 adds, in the statute for computing tax liability for corporations, cross-references to include pass-through withholdings, deposits made by nonresident entertainers, and amounts withheld on account of corporations.

SECTION 4. 77.94 (1) of the statutes is renumbered 77.94 and amended to read:

77.94 Surcharge determination. ~~Except as provided in sub. (2), the~~ The surcharge imposed under s. 77.93 is an amount equal to the amount calculated by multiplying gross tax liability for the taxable year of the corporation by 3 percent, or in the case of a tax-option corporation an amount equal to the amount calculated

by multiplying net income under s. 71.34 by 0.2 percent, up to a maximum of \$9,800, or \$25, whichever is greater.

NOTE: SECTION 4 deletes a cross-reference to a method for computing a corporation's special economic surcharge that is repealed in SECTION 5.

SECTION 5. 77.94 (2) of the statutes is repealed.

NOTE: SECTION 5 repeals a method of computing a corporation's special economic surcharge because it duplicates the simpler method described in SECTION 4.

SECTION 6. 565.01 (5) of the statutes is repealed.

NOTE: SECTION 6 repeals a definition of "relative" that is not used in the statutory chapter, having been replaced with a definition of "immediate family member."
