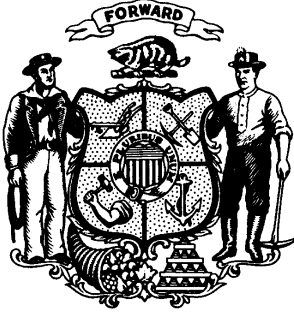


State of Wisconsin



2025 Assembly Bill 657

Date of enactment:
Date of publication*:

2025 WISCONSIN ACT

AN ACT to create 77.54 (76) of the statutes; relating to: a sales and use tax exemption for nuclear fusion technology projects.

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

SECTION 1. 77.54 (76) of the statutes is created to read:

77.54 (76) (a) The sales price from the sale of and the storage, use, or other consumption of tangible personal property or property under s. 77.52 (1) (c) exclusively and directly used for a nuclear fusion technology project and used solely at the nuclear fusion technology project's location, including purchases of tangible personal property or property under s. 77.52 (1) (c) made by construction contractors who transfer such property to their customers in fulfillment of a real property construction activity.

(b) In this subsection, "nuclear fusion technology project" means a project that has the purpose of undertaking the controlled fusion of atomic nuclei or research thereupon, including energy generation, propulsion systems, materials research, medical isotope production, neutron sources, plasma physics research, and any other application making use of fusion reactions or fusion-enabling technologies.

(c) This subsection does not apply after December 31, 2076.

SECTION 2. Effective date.

(1) NUCLEAR FUSION TECHNOLOGY PROJECT EXEMPTION. This act takes effect on the first day of the 3rd month beginning after publication.

* 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."