

State of Wisconsin



2025 Assembly Bill 619

Date of enactment:
Date of publication*:

2025 WISCONSIN ACT

AN ACT to amend 238.399 (4) (a) and 238.399 (6) (e); to create 238.399 (1) (ab), 238.399 (1) (ae), 238.399 (4) (am), 238.399 (5) (g) and 238.399 (6) (em) of the statutes; **relating to:** allowing an aviation biofuel business to claim the enterprise zone tax credit.

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

SECTION 1. 238.399 (1) (ab) of the statutes is created to read:

238.399 (1) (ab) "Aviation biofuel" means biofuel used as aviation fuel.

SECTION 2. 238.399 (1) (ae) of the statutes is created to read:

238.399 (1) (ae) "Biofuel" means fuel created by converting organic matter derived from wood, at least 80 percent of which, as measured by aggregate volume over a 5-year period, has been sourced in this state.

SECTION 3. 238.399 (4) (a) of the statutes is amended to read:

238.399 (4) (a) ~~A~~ Except as provided in par. (am), a designation under sub. (3) may remain in effect for no more than 12 years.

SECTION 4. 238.399 (4) (am) of the statutes is created to read:

238.399 (4) (am) A designation under sub. (3) that has a business certified under sub. (5) (g) operating in it may remain in effect for no more than 20 years.

SECTION 5. 238.399 (5) (g) of the statutes is created to read:

238.399 (5) (g) For taxable years beginning after December 31, 2025, no more than one business that

manufactures biofuel in this state, a majority of which is aviation biofuel, and that provides to the corporation all of the following to demonstrate economic due diligence:

1. A comprehensive feasibility study, conducted by a 3rd party, describing the conversion technology and processes to be deployed, including supporting performance data, and evaluating feedstock availability, cost competitiveness, and job creation.

2. A business plan outlining key capital and operating costs, target markets, financial projections, and identified or prospective agreements to purchase biofuel manufactured by the business. The business plan under this subdivision shall include all of the following:

a. Signed letters of intent from businesses in the timber industry and other critical supply industries to provide necessary supplies for manufacturing biofuel.

b. Signed letters of intent from purchasers of biofuel to purchase biofuel in an amount sufficient to meet any sales threshold identified by the business plan.

c. A signed letter from a financing entity committing to provide the amount needed to complete the proposed capital and other operating costs and proof of equity raised and on deposit as required by the financing entity.

SECTION 6. 238.399 (6) (e) of the statutes is amended to read:

* 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."

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238.399 (6) (e) ~~The~~ Except as provided in par. (em), the corporation shall determine the maximum amount of the tax credits under ss. 71.07 (3w), 71.28 (3w), and 71.47 (3w) that a certified business may claim and shall notify the department of revenue of this amount.

SECTION 7. 238.399 (6) (em) of the statutes is created to read:

238.399 (6) (em) The total amount in tax benefits that a business certified under sub. (5) (g) may claim under this section may not exceed \$120,000,000.
