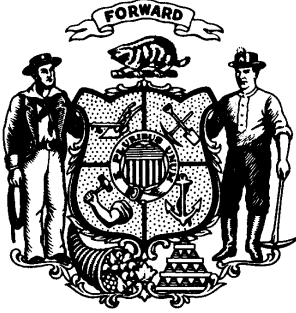


State of Wisconsin



2025 Assembly Bill 670

Date of enactment:
Date of publication*:

2025 WISCONSIN ACT

AN ACT to renumber and amend 77.54 (57d) (a) 4.; to create 77.54 (57d) (a) 2m., 77.54 (57d) (a) 4. b. and 77.54 (57d) (b) 4. of the statutes; relating to: exempting persons engaged in certain contract research services from the sales and use tax.

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

SECTION 1. 77.54 (57d) (a) 2m. of the statutes is created to read:

77.54 (57d) (a) 2m. "Contract research services" means research conducted by a person on behalf of a customer that, if conducted by employees of the customer, would constitute qualified research.

SECTION 2. 77.54 (57d) (a) 4. of the statutes is renumbered 77.54 (57d) (a) 4. (intro.) and amended to read:

77.54 (57d) (a) 4. (intro.) "Qualified research" means qualified research as defined under section 41 (d) (1) of the Internal Revenue Code, except that it includes ~~qualified~~ all of the following:

a. Qualified research that is funded by a member of a combined group for another member of a combined group.

SECTION 3. 77.54 (57d) (a) 4. b. of the statutes is created to read:

77.54 (57d) (a) 4. b. Qualified research that is funded by customers for whom contract research services are provided.

SECTION 4. 77.54 (57d) (b) 4. of the statutes is created to read:

77.54 (57d) (b) 4. A person engaged in contract research services in this state.

SECTION 5. Effective date.

(1) 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."