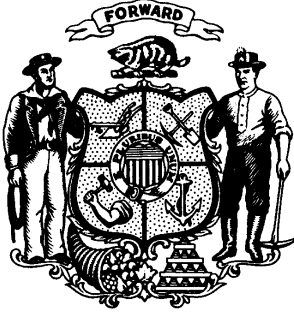


State of Wisconsin



2025 Assembly Bill 913

Date of enactment:
Date of publication*:

2025 WISCONSIN ACT

AN ACT to create 71.05 (6) (b) 57. of the statutes; **relating to:** subtraction for certain income of members of the National Guard and Reserves.

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

SECTION 1. 71.05 (6) (b) 57. of the statutes is created to read:

71.05 (6) (b) 57. For taxable years beginning after December 31, 2025, any amount of basic pay income re-

ceived under 37 USC 204 (a) (2) by a member of the national guard or a reserve component of the U.S. armed forces and any amount of inactive-duty training compensation, as provided pursuant to 37 USC 206 or 206a, received by a member of a reserve component of the U.S. armed forces, to the extent that such income is not otherwise subtracted under this paragraph.

* 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."