

State of Wisconsin



2025 Senate Bill 181

Date of enactment:
Date of publication*:

2025 WISCONSIN ACT

AN ACT to amend 79.05 (2) (c); to create 66.0602 (3) (o) of the statutes; relating to: a levy limit exemption for regional emergency medical system costs and eligibility for the expenditure restraint incentive program.

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

SECTION 1. 66.0602 (3) (o) of the statutes is created to read:

66.0602 (3) (o) 1. In this paragraph:

a. "Member political subdivision" means a political subdivision that is a member of a qualified district.

b. "Qualified district" means a joint emergency medical services district or joint fire department that satisfies the requirements under subd. 2.

2. A joint emergency medical services district or joint fire department is a qualified district for purposes of the exception under this paragraph if all of the following apply:

a. The district provides first-in emergency medical services in the territories of the member political subdivisions. The district may provide emergency medical services under this subd. 2. a. directly or by contracting with another party or both.

b. Either the membership of the district includes not fewer than 8 municipalities receiving service for their entire territory or the service area of the district is not less than 232 square miles.

c. The district operates under an operating agreement that delineates the service area of the district, requires, and provides the manner of, the designation of a governing board and a chief officer, designates the clerk

of a member political subdivision to be responsible for the certification of district referenda, provides procedures for the addition and termination of member political subdivisions, and specifies the method by which it assesses costs to its member political subdivisions.

d. A referendum is held within the entire territory covered by the member political subdivisions on the question of whether the district should be a qualified district for the purpose of the levy limit exception under this paragraph and the referendum is approved by a majority of the votes cast in the entire territory. A referendum under this subd. 2. d. may be held only at a spring or general election. The question shall be submitted as follows: "Shall the (name of joint emergency medical services district or joint fire department), which includes the (name of political subdivision) as a member, receive special local levy limit treatment? A "yes" vote provides the (name of political subdivision) with the option of increasing its property tax levy to pay for costs related to the.... (name of joint emergency medical services district or joint fire department) in each of the next 5 years, even if this amount is higher than what is normally allowed under state levy limits. A "yes" vote may result in higher property taxes in the (name of political subdivision) in each year that the (name of political subdivision) remains a member of the district." Not later than 30 days before a referendum un-

* 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."

der this subd. 2. d., each member political subdivision in which the referendum will be held shall publish a class 1 notice under ch. 985 notifying electors of the proposed establishment of a qualified district including the political subdivision and providing the estimated increase in the property tax on a median valued home in the political subdivision due to membership in the qualified district.

e. The district has not been disqualified under subd. 3.

3. a. Five years after a qualified district is first qualified under subd. 2. and every 5th year thereafter, a referendum satisfying the requirements of subd. 2. d. shall be held within the entire territory covered by the member political subdivisions of the qualified district on the question of whether the qualified district should continue to be qualified for the purpose of the levy limit exception under this paragraph. If the referendum is not approved by a majority of the votes cast in the entire territory, the district does not qualify for the purpose of the levy limit exception under this paragraph.

b. If the participation of member political subdivisions is terminated in a qualified district such that subd. 2. b. is no longer satisfied and remains unsatisfied for more than 11 months, the district does not qualify for the purpose of the levy limit exception under this paragraph.

4. A political subdivision may join a qualified district if authorized by the qualified district as provided in the operating agreement and a referendum substantially satisfying the requirements of subd. 2. d. is held in the joining political subdivision on the question of whether the political subdivision may join the qualified district and the referendum is approved by a majority of the votes cast in the political subdivision.

5. a. The limit otherwise applicable under this section does not apply to the amount that a political subdivision levies in that year to pay for eligible costs associated with a qualified district, but only to the extent that the amount levied to pay for those costs would cause the political subdivision to exceed the limit that is otherwise applicable under this section. Eligible costs under this subd. 5. a. are all costs incurred by a qualified district in providing first-in emergency medical services in its service area, including any payments for debt service of the qualified district. Costs associated with emergency medical services provided by a fire department are eligible costs under this subd. 5. a.

b. The exception to the limit that is described under subd. 5. a. applies only if the amount levied under subd. 5. a. for the current year increases, relative to the amount levied under subd. 5. a. for the previous year, by a percentage that is less than or equal to the percentage change in the U.S. consumer price index for all urban

consumers, U.S. city average, as determined by the U.S. department of labor, for the 12 months ending on August 31 of the year of the levy, plus 2 percent. This subd. 5. b. does not apply if the political subdivision did not levy an amount under subd. 5. a. for the previous year.

6. The exception to the limit that is described under subd. 5. a. applies only if the qualified district certifies to the department of revenue that the qualified district complies with subd. 2. b.

7. The exception to the limit that is described under subd. 5. a. applies only if the qualified district identifies to the department of revenue one entity as responsible for coordination of emergency medical services across the service area of the qualified district.

8. If a political subdivision levies an amount under subd. 5. a. for a year, no other paragraph in this subsection applies to that amount.

SECTION 2. 79.05 (2) (c) of the statutes, as affected by 2025 Wisconsin Act 36, is amended to read:

79.05 (2) (c) Its municipal budget; exclusive of principal and interest on long-term debt and exclusive of revenue sharing payments under s. 66.0305, payments of premiums under s. 66.0137 (5) (c) 1. and 1m., expenditures of amounts levied under s. 66.0602 (3) (h), expenditures of amounts levied under s. 66.0602 (3) (o), revenues generated from a tax imposed under s. 77.701, payments received under s. 79.038, expenditures of payments due to the termination of a tax incremental district under s. 79.096 (3), recycling fee payments under s. 289.645, expenditures of grant payments under s. 16.297 (1m), unreimbursed expenses related to an emergency declared under s. 323.10, expenditures from moneys received pursuant to P.L. 111-5, grants received from the state or federal government for the purpose of providing law enforcement, fire protection, or emergency medical services, and expenditures made pursuant to a purchasing agreement with a school district whereby the municipality makes purchases on behalf of the school district; for the year of the statement under s. 79.015 increased over its municipal budget as adjusted under sub. (6); exclusive of principal and interest on long-term debt and exclusive of revenue sharing payments under s. 66.0305, payments of premiums under s. 66.0137 (5) (c) 1. and 1m., expenditures of amounts levied under s. 66.0602 (3) (h), expenditures of amounts levied under s. 66.0602 (3) (o), revenues generated from a tax imposed under s. 77.701, payments received under s. 79.038, expenditures of payments due to the termination of a tax incremental district under s. 79.096 (3), recycling fee payments under s. 289.645, expenditures of grant payments under s. 16.297 (1m), unreimbursed expenses related to an emergency declared under s. 323.10, expenditures from moneys received pursuant to

P.L. 111-5, grants received from the state or federal government for the purpose of providing law enforcement, fire protection, or emergency medical services, and expenditures made pursuant to a purchasing agreement with a school district whereby the municipality makes purchases on behalf of the school district; for the year before that year by less than the sum of the inflation fac-

tor and the valuation factor, rounded to the nearest 0.10 percent.

SECTION 3. Initial applicability.

(1) The treatment of s. 66.0602 (3) (o) first applies to a levy that is imposed in December of the year of the first January 1 after the effective date of this subsection.
