

---

# Wisconsin Legislative Council

## ACT MEMO

---



**Prepared by:** Steve McCarthy, Senior Staff Attorney

March 26, 2024

**2023 Wisconsin Act 189**  
[2023 Senate Bill 728]

**License Fee Exemptions for  
Service Animal Dogs**

### 2023 WISCONSIN ACT 189

Prior law required that every dog specifically trained to lead blind or deaf persons or to provide support for mobility-impaired persons is exempt from the dog license tax, and every person owning such a dog shall receive a free dog license annually from the local collecting officer upon application.

2023 Wisconsin Act 189 modifies the law to provide instead that any dog that is a “service animal” is exempt from the dog license tax, and every person owning such a dog shall receive a free dog license annually from the local collecting officer upon application.

A “service animal” is defined under the act as “a guide dog, signal dog, or other animal that is individually trained or is being trained to do work or perform tasks for the benefit of an individual with a disability, including the work or task of guiding a person with impaired vision, alerting a person with impaired hearing to intruders or sound, providing minimal protection or rescue work, pulling a wheelchair, or fetching dropped items.”

**Effective date:** March 24, 2024

For a full history of the bill, visit the Legislature’s [bill history page](#).

SM:ksm