

## Chapter Tax 21

### INNOVATION GRANTS AND INNOVATION PLANNING GRANTS

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**Note:** This chapter was created as ch. Tax 17 by [EmR2414](#), effective 11-1-24, and was renumbered ch. Tax 21 under s. 13.92 (4) (b) 2., Stats.

**Tax 21.01 Purpose.** The purpose of this chapter is to clarify the administration of innovation grants and innovation planning grants under s. 79.038, Stats.

**History:** [EmR2414](#); emerg. cr., eff. 11-12-24; [CR 24-090](#); cr. [Register July 2025 No. 835](#), eff. 8-1-25.

**Tax 21.02 Definitions.** In this chapter:

(1) “Department” means the Wisconsin department of revenue.

(2) “Municipality” is defined as provided by s. 79.005 (1m), Stats.

(3) “Transfer” means a transition of responsibility for providing a service or duty from one or more municipalities, counties or tribes to another municipality, county, tribe, non-profit organization, or private entity.

(4) “Tribe” means a federally recognized American Indian Tribe or band in the state of Wisconsin.

**History:** [EmR2414](#); emerg. cr., eff. 11-12-24; [CR 24-090](#); cr. [Register July 2025 No. 835](#), eff. 8-1-25.

**Tax 21.03 Volunteer fire fighter and emergency medical services practitioner fair market compensation.** To determine the fair market compensation attributed to the volunteer services provided by a fire fighter and emergency medical services practitioner, counties, municipalities, and tribes shall use the following methodology set forth on the department’s website:

(1) Consider incurred costs or determine the fair market wages to attribute based on the Wisconsin regional and county data from the United States bureau of labor statistics using the median hourly wage rates for the occupational codes applicable to fire fighters and emergency medical services practitioners.

(2) Consider incurred costs or determine the fair market fringe benefits to attribute based on the Wisconsin regional and county data from the United States bureau of labor statistics.

(3) Consider incurred costs to determine the training and equipment costs to attribute.

**Note:** See <https://www.revenue.wi.gov/Pages/SLF/IG.aspx> for the method.

**History:** [EmR2414](#); emerg. cr., eff. 11-12-24; [CR 24-090](#); cr. [Register July 2025 No. 835](#), eff. 8-1-25; consol. (intro.) and (1) (intro.) and renumber to (intro.) and am. under s. 35.17, Stats., and renumber (1) (a) to (c) to be (1) to (3) under s. 13.92 (4) (b) 1., Stats., [Register July 2025 No. 835](#).

**Tax 21.04 Innovation planning grants.** The department shall determine eligibility for the innovation planning grant as follows:

(1) **ELIGIBILITY.** Municipalities and tribes with a population not exceeding 5,000 are eligible for the innovation planning grant.

(a) To determine a municipality’s eligibility, the department shall use the population defined in s. 79.005, Stats., as of the date the application is submitted to the department.

(b) To determine a tribe’s eligibility, the department shall use the most recent population data from the United States census bureau as of the date the application is submitted to the department.

(2) **APPLICATION.** The innovation planning grant application shall be completed and submitted by a municipality or tribe electronically via the department’s website.

**Note:** See <https://www.revenue.wi.gov/Pages/SLF/IG.aspx> for the electronic application.

**History:** [EmR2414](#); emerg. cr., eff. 11-12-24; [CR 24-090](#); cr. [Register July 2025 No. 835](#), eff. 8-1-25.

**Tax 21.05 Innovation grants. (1) ELIGIBILITY.** All counties, municipalities, and tribes within the state of Wisconsin are eligible to apply for the innovation grant.

(2) **APPLICATION.** The innovation grant application shall be completed and submitted electronically via the department’s website.

**Note:** See <https://www.revenue.wi.gov/Pages/SLF/IG.aspx> for the electronic application.

(3) **AUDIT AND CERTIFICATIONS.** (a) Each county, municipality, and tribe participating in an approved innovation project shall maintain detailed records for a minimum period of 4 years after receiving the first grant payment distribution.

(b) The department may require additional documentation to complete an audit required by s. 79.038 (1) (f) 1., Stats.

(c) The department may require each grant participant to submit a report or certification to the department attesting the required cost savings have been realized.

(d) The department may direct the department of administration to delay the final grant distribution while an audit under s. 79.038 (1) (f) 1., Stats., or review of the report or certification in par. (c), is pending.

(e) The department shall direct the department of administration to reduce the final grant distribution of any county, municipality, or tribe that has not realized the projected savings outlined in the approved innovation project as required under s. 79.038 (1) (d) 3., Stats.

**History:** [EmR2414](#); emerg. cr., eff. 11-12-24; [CR 24-090](#); cr. [Register July 2025 No. 835](#), eff. 8-1-25; correction in (3) (a) made under s. 35.17, Stats., [Register July 2025 No. 835](#).

**Tax 21.06 Notice date.** The notice date is November 13, 2024, and represents the date identified on the notice of filing innovation grant program rules, as required by [2023 Wisconsin Act 12](#), section 244 (1).

**History:** [EmR2414](#); emerg. cr., eff. 11-12-24; [CR 24-090](#); cr. [Register July 2025 No. 835](#), eff. 8-1-25.