



State of Wisconsin
2025 - 2026 LEGISLATURE

LRBb0675/1

KP:cdc

**ASSEMBLY AMENDMENT 23,
TO ASSEMBLY SUBSTITUTE AMENDMENT 2,
TO ASSEMBLY BILL 50**

July 2, 2025 - Offered by Representatives SPAUDE, ANDERSON, ANDRACA, ARNEY, BARE, BILLINGS, BROWN, CLANCY, CRUZ, DESANTO, DESMIDT, DOYLE, EMERSON, FITZGERALD, GOODWIN, HAYWOOD, HONG, HYSELL, J. JACOBSON, JOERS, JOHNSON, KIRSCH, MADISON, MAYADEV, MCCARVILLE, MCGUIRE, MIRESE, MOORE OMOKUNDE, NEUBAUER, PALMERI, PHELPS, PRADO, RIVERA-WAGNER, ROE, SHEEHAN, SINICKI, SNODGRASS, STROUD, STUBBS, SUBECK, TAYLOR, TENORIO, UDELL and VINING.

1 At the locations indicated, amend the substitute amendment as follows:

2 **1.** At the appropriate places, insert all of the following:

3 “**SECTION 1.** 20.835 (1) (a) of the statutes is created to read:

4 20.835 (1) (a) *Property tax freeze incentive payments.* A sum sufficient to
5 make the payments under s. 79.06.

6 **SECTION 2.** 79.015 of the statutes is amended to read:

7 **79.015 Statement of estimated payments.** The department of revenue, on
8 or before September 15 of each year, shall provide to each municipality and county
9 a statement of estimated payments to be made in the next calendar year to the
10 municipality or county under ss. 79.035, 79.036, 79.037, 79.038, 79.039, 79.04, and
11 79.05 and shall provide a statement of estimated payments to be made to the

municipality or county under s. 79.06 if the municipality or county is eligible for a payment under s. 79.06 in the next calendar year.

SECTION 3. 79.06 of the statutes is created to read:

79.06 Property tax freeze incentive payments. (1) In this section, “political subdivision” means a city, village, town, or county.

(2) (a) A political subdivision is eligible for a payment under sub. (3) if its property tax levy in a year is less than or equal to its property tax levy in the immediately preceding year.

(b) For purposes of determining eligibility under par. (a), a political subdivision’s property tax levy excludes all of the following expenditures made by the political subdivision:

1. Expenditures related to annexation or service consolidation.
2. Unreimbursed emergency expenditures.

(3) (a) Beginning in 2026, each political subdivision that is eligible under sub. (2) on the basis of its property tax levy imposed in the immediately preceding December shall receive a payment calculated as follows:

1. Multiply the political subdivision’s property tax levy for the year of the payment by 0.03.
2. If the political subdivision received a payment under this subsection in the immediately preceding year, multiply the amount of the payment by 1.03.
3. Add the amounts determined under subds. 1. and 2.

(b) For purposes of calculating the amount of a payment under par. (a), a political subdivision’s property tax levy excludes all expenditures excluded under sub. (2) (b).

(c) The department of revenue shall certify the amount of the payment due each taxing jurisdiction under par. (a) to the department of administration, and the department of administration shall make the payment on or before the first Monday in May.

5 (4) The department of revenue may promulgate rules to implement this
6 section.”.

7 (END)