



State of Wisconsin
2025 - 2026 LEGISLATURE

LRBa0204/1
KRP:cdc

**SENATE AMENDMENT 1,
TO SENATE BILL 244**

June 2, 2025 - Offered by Senator QUINN.

1 At the locations indicated, amend the bill as follows:

2 **1.** Page 2, line 6: delete the material beginning with that line and ending
3 with page 3, line 7 and substitute:

4 “**SECTION 2m.** 238.40 (1) (b) 1. of the statutes is amended to read:

5 238.40 (1) (b) 1. The buildings are rehabilitated or constructed to house a
6 group of ~~networked~~ server computers, whether stand alone or networked together,
7 in one physical location or multiple locations in order to allow an owner, operator, or
8 tenant to centralize the processing, storage, management, retrieval,
9 communication, or dissemination of data and information for themselves or for
10 others.”.

11 **2.** Page 3, line 10: delete “and the process” and substitute “or the process”.

12 **3.** Page 3, line 11: after that line insert:

“SECTION 4g. 238.40 (1) (c) of the statutes is amended to read:

238.40 (1) (c) “Qualified investment” means the aggregate, non-duplicative eligible data center costs expended at a qualified data center by ~~an owner, operator, or tenant, or an affiliate of an owner, operator, or tenant, of the qualified data center~~ the business entity specified in par. (b) or its affiliate.

SECTION 4r. 238.40 (2) (b) of the statutes is amended to read:

238.40 (2) (b) If the corporation certifies a qualified data center for purposes of the sales and use tax exemption under s. 77.54 (70) and the data center fails to satisfy sub. (1) (b) 2. or (bm), the corporation shall revoke the certification. The contract between the corporation and the business entity shall include recapture provisions. The corporation may grant an extension of time within which the qualified data center may avoid revocation by satisfying the applicable qualified investment requirement under sub. (1) (b) 2.”.

(END)