



State of Wisconsin  
2025 - 2026 LEGISLATURE

LRB-1614/P2

KP:skw

DOA:.....Quinn, BB0362 - Wisconsin income tax deductibility for labor union dues

**FOR 2025-2027 BUDGET -- NOT READY FOR INTRODUCTION**

**AN ACT ...; relating to:** the budget.

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*Analysis by the Legislative Reference Bureau*

**TAXATION**

**INCOME TAXATION**

***Subtraction for labor organization dues***

Beginning in 2027, the bill provides an individual income tax subtraction for the amount of membership dues and expenses paid by a person to a labor organization.

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the bill.

For further information see the state fiscal estimate, which will be printed as an appendix to this bill.

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

**SECTION 1.** 71.05 (6) (b) 59. of the statutes is created to read:

71.05 (6) (b) 59. For taxable years beginning after December 31, 2026, to the extent not otherwise excluded from Wisconsin taxable income if not for this subdivision, the amount of membership dues and expenses paid by the claimant during the taxable year to a labor organization, as defined in s. 5.02 (8m).

**(END)**