



State of Wisconsin
2025 - 2026 LEGISLATURE

LRB-1650/P2

KP:cdc

DOA:.....Martin, BB0384 - Sales tax exemption--electricity and natural gas sales

FOR 2025-2027 BUDGET -- NOT READY FOR INTRODUCTION

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

Analysis by the Legislative Reference Bureau

TAXATION

GENERAL TAXATION

Sales tax exemption for electricity and natural gas

Under current law, electricity and natural gas sold during the months of November, December, January, February, March, and April for residential use is exempt from the sales and use tax. The bill exempts from the sales and use tax electricity and natural gas sold for residential use regardless of when it is sold.

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 and local fiscal estimate, which will be printed as an appendix to this bill.

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

SECTION 1. 77.54 (30) (a) 2. of the statutes is amended to read:

77.54 (30) (a) 2. Electricity and natural gas sold ~~during the months of~~
~~November, December, January, February, March and April~~ for residential use.

SECTION 9437. Effective dates; Revenue.

(1) SALES TAX EXEMPTION FOR RESIDENTIAL ELECTRICITY AND NATURAL GAS.
The treatment of s. 77.54 (30) (a) 2. takes effect on the first day of the 3rd month beginning after publication.

(END)