



State of Wisconsin
2025 - 2026 LEGISLATURE

LRB-1733/P1

KRP:wlj

DOA:.....Quinn, BB0408 - Enterprise Zone Jobs Credit Zone Limit

FOR 2025-2027 BUDGET -- NOT READY FOR INTRODUCTION

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

Analysis by the Legislative Reference Bureau
COMMERCE AND ECONOMIC DEVELOPMENT

ECONOMIC DEVELOPMENT

Enterprise zone designations

Under current law, WEDC may designate any number of enterprise zones for purposes of certifying taxpayers to claim tax credits for certain activities carried out within an enterprise zone. However, current law subjects WEDC's designation of a new enterprise zone to the approval of JCF under passive review. This bill provides that WEDC may designate no more than 30 enterprise zones and eliminates the requirement that WEDC seek approval for a new enterprise zone from JCF under passive review.

For further information see the state 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. 238.399 (3) (a) of the statutes is amended to read:

238.399 (3) (a) The corporation may designate ~~any number of~~ not more than 30 enterprise zones in this state.

SECTION 2. 238.399 (3) (am) of the statutes is repealed.

SECTION 3. 238.399 (3) (e) of the statutes is created to read:

238.399 (3) (e) If the corporation revokes all certifications for tax benefits within a designated enterprise zone or all certifications for tax benefits within a designated enterprise zone expire, the corporation may cancel the designation of

BILL**SECTION 3**

that enterprise zone. After canceling the designation of an enterprise zone, the corporation may designate a new enterprise zone subject to the limits under this subsection.

SECTION 9149. Nonstatutory provisions; Wisconsin Economic Development Corporation.

(1) ENTERPRISE ZONE DESIGNATION LIMIT. The treatment of s. 238.399 (3) (a) may not be construed to require that the Wisconsin Economic Development Corporation revoke a certification for tax benefits under s. 238.399 that is in effect on the effective date of this subsection.

(END)