



State of Wisconsin  
2025 - 2026 LEGISLATURE

LRB-1871/P1

KP:cdc

DOA:.....Quinn, BB0499 - School levy tax credit increase

**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**

**PROPERTY TAXATION**

***Increasing the school levy property tax credit***

The bill increases the appropriation for the school levy property tax credit so that the total amount distributed to claim against property tax liability is \$1,400,300,000 in the 2025-26 fiscal year and \$1,524,700,000 in the 2026-27 fiscal year. Currently the annual distribution is \$1,275,000,000.

For further information see the state and local 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.** 79.10 (7m) (a) 1. b. of the statutes is amended to read:

79.10 (7m) (a) 1. b. In the 2024-25 fiscal year, on the 4th Monday in July 2024, the department of administration shall distribute \$940,000,000 related to the 2023 property tax levies. In the 2024-25 fiscal year, on the first Monday in May 2025, the department of administration shall distribute \$335,000,000, related to the 2024 property tax levies.

d. In the 2026-27 fiscal year, on the 4th Monday in July 2026, the department of administration shall distribute \$940,000,000 related to the 2025 property tax levies. In the 2026-27 fiscal year, on the first Monday in May 2027, the department of administration shall distribute \$584,700,000 related to the 2026 property tax

**BILL****SECTION 1**

levies. In each fiscal year thereafter, on the 4th Monday in July, the department of administration shall distribute \$940,000,000 related to the property tax levies of the calendar year immediately preceding the distribution. In each fiscal year thereafter, on the first Monday in May, the department of administration shall distribute ~~\$335,000,000~~ \$584,700,000 related to the property tax levies of the calendar year immediately preceding the distribution.

**SECTION 2.** 79.10 (7m) (a) 1. c. of the statutes is created to read:

79.10 (7m) (a) 1. c. In the 2025-26 fiscal year, on the 4th Monday in July 2025, the department of administration shall distribute \$940,000,000 related to the 2024 property tax levies. In the 2025-26 fiscal year, on the first Monday in May 2026, the department of administration shall distribute \$460,300,000 related to the 2025 property tax levies.

**SECTION 3.** 79.14 of the statutes is amended to read:

**79.14 School levy tax credit.** The appropriation under s. 20.835 (3) (b), for the payments under s. 79.10 (4), is \$319,305,000 in 1994, 1995, and 1996; \$469,305,000 beginning in 1997 and ending in 2006; \$593,050,000 in 2007; \$672,400,000 in 2008; \$747,400,000 in 2009; \$732,550,000 in 2010, 2011, and 2012; \$747,400,000 in 2013, 2014, and 2015; \$853,000,000 in 2016 and 2017; and \$940,000,000 in 2018, 2019, 2020, 2021, and 2022; and in fiscal year 2023-24, \$1,195,000,000. ~~Beginning in~~ In fiscal year 2024-25, the appropriation under s. 20.835 (3) (b), for the payments under s. 79.10 (4), is \$1,275,000,000; in fiscal year 2025-26, the appropriation is \$1,400,300,000; and in fiscal year 2026-27, the appropriation is \$1,524,700,000.

(END)