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# Wisconsin Legislative Council

## AMENDMENT MEMO

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**Memo published:** January 16, 2024

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**2023 Senate Bill 468**

**Senate Amendment 1**

### 2023 SENATE BILL 468

Under current law, the farmland preservation tax credit may be claimed for land engaged in agricultural use, if the land is subject to a farmland preservation agreement or located in a farmland preservation zoning district, or both. The credit must be claimed on a form prepared by the Department of Revenue (DOR), on which, among other items, a claimant must certify the number of qualifying acres for which the credit is claimed.

For tax years beginning after December 31, 2022, 2023 Senate Bill 468 specifies that no credit may be claimed for any qualifying acreage on which a photovoltaic solar energy system is located, unless the solar energy system qualifies as an accessory use, as defined by law.

### SENATE AMENDMENT 1

In order to assist in the administration of the credit, as affected by Senate Bill 468, Senate Amendment 1 directs DOR to include the following items on the form on which the credit is claimed:

- The number of the claimant's qualifying acres.
- The number of qualifying acres on which a solar energy system, that is not an accessory use, is located.

Senate Amendment 1 also delays the implementation of Senate Bill 468 to first apply to tax years beginning after December 31, 2023.

### BILL HISTORY

2023 Senate Bill 468 was introduced by Senator Tomczyk on September 29, 2023. On January 2, 2024, Senator Tomczyk offered Senate Amendment 1 to Senate Bill 468. On January 11, 2024, the Senate Committee on Agriculture and Tourism recommended adoption of Senate Amendment 1 on a vote of Ayes, 7; Noes, 1. The committee then recommended passage of the bill, as amended, on a vote of Ayes, 5; Noes, 3.

For a full history of the bill, visit the Legislature's [bill history page](#).

BK:kp;ksm