



State of Wisconsin  
2025 - 2026 LEGISLATURE

LRB-2116/1

KP:cdc

## 2025 SENATE BILL 118

March 7, 2025 - Introduced by Senator FEYEN, cosponsored by Representatives DUCHOW, DITTRICH, KRUG, MELOTIK, MURSAU and RODRIGUEZ. Referred to Committee on Agriculture and Revenue.

1     **AN ACT to create** 71.07 (12) and 71.10 (4) (ci) of the statutes; **relating to:** a tax  
2             credit for relocating to this state due to Hurricane Helene or the Los Angeles  
3             wildfires.

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***Analysis by the Legislative Reference Bureau***

This bill creates a nonrefundable income tax credit for U.S. citizens who resided in the County of Los Angeles, California, or North Carolina up until the Los Angeles wildfires of 2025 or Hurricane Helene of 2024 and who moved to this state due to either of those disasters. The amount of the credit is \$10,000 and the credit is effective for tax year 2025. No person who has been convicted of a felony may claim the credit.

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:***

4             **SECTION 1.** 71.07 (12) of the statutes is created to read:

**SENATE BILL 118****SECTION 1**

1           71.07 (12) SPECIFIED DISASTER RELOCATION CREDIT. (a) *Definitions*. In this  
2 subsection:

3           1. “Claimant” means a U.S. citizen who files a claim under this subsection.

4           2. “Hurricane Helene” means the hurricane named Helene during the 2024  
5 Atlantic hurricane season.

6           3. “Los Angeles wildfires of 2025” means the wildfires that occurred between  
7 January 1, 2025, and January 31, 2025, in the County of Los Angeles, California.

8           4. “Specified disaster” means the Los Angeles wildfires of 2025 or Hurricane  
9 Helene.

10           (b) *Filing claims*. For taxable years beginning after December 31, 2024, and  
11 ending before January 1, 2026, and subject to the limitations provided in this  
12 subsection, a claimant who resided in the County of Los Angeles, California, or the  
13 state of North Carolina, up until a specified disaster occurred and who moved to  
14 this state due to the specified disaster may claim as a credit against the tax imposed  
15 under s. 71.02, up to the amount of those taxes, \$10,000.

16           (c) *Limitations*. 1. No person may claim the credit under this subsection  
17 unless the person has filed an income tax return for the taxable year beginning  
18 after December 31, 2022, and ending before January 1, 2024, and listed a home  
19 address located in the County of Los Angeles, California, or the state of North  
20 Carolina on that return.

21           2. No person who has been convicted in any state or federal court of a felony  
22 may claim the credit under this subsection.

23           3. No credit may be allowed under this subsection unless it is claimed within  
24 the period specified in s. 71.75 (2).

