



State of Wisconsin
2025 - 2026 LEGISLATURE

LRB-4290/1

KP:cdc

2025 SENATE BILL 398

August 25, 2025 - Introduced by Senators DRAKE, SMITH, CARPENTER, HABUSH SINYKIN, HESSELBEIN, L. JOHNSON, KEYESKI, LARSON, RATCLIFF, SPREITZER, WIRCH and DASSLER-ALFHEIM, cosponsored by Representatives VINING, JOHNSON, STUBBS, ANDERSON, ANDRACA, BARE, BROWN, CLANCY, DESANTO, DESMIDT, EMERSON, FITZGERALD, GOODWIN, HAYWOOD, HONG, JOERS, KIRSCH, MADISON, MCCARVILLE, MIRESE, MOORE OMOKUNDE, NEUBAUER, PRADO, ROE, SINICKI, SNODGRASS, TAYLOR and TENORIO. Referred to Committee on Licensing, Regulatory Reform, State and Federal Affairs.

1 **AN ACT to amend** 71.05 (6) (a) 15., 71.10 (4) (i), 71.21 (4) (a), 71.26 (2) (a) 4.,
2 71.30 (3) (f), 71.34 (1k) (g), 71.45 (2) (a) 10. and 71.49 (1) (f); **to create** 20.835
3 (2) (de), 71.07 (8m), 71.28 (8m), 71.47 (8m) and 101.129 of the statutes;
4 **relating to:** requiring universal changing stations in certain buildings,
5 creating a tax credit for installation of the stations, and making an
6 appropriation.

Analysis by the Legislative Reference Bureau

This bill requires that certain buildings include at least one single-occupant restroom with a “universal changing station,” which the bill defines as a floor-mounted or wall-mounted, powered, and height-adjustable adult changing table with a safety rail that can be used for personal hygiene by an individual with a disability of either sex and the individual’s care provider. The bill specifies other requirements that a universal changing station must satisfy, including requirements regarding size, maneuverability space, weight load, adjustability, and signage.

The bill applies to certain buildings that are subject to the state’s commercial building code, which is administered by the Department of Safety and Professional

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Services. Specifically, the building must be one of the following: a place of exhibition or entertainment; a shopping center, shopping mall, or store of at least 40,000 square feet; a place of public display or collection, including a museum, library, or gallery; a place of recreation, including a building at a park, zoo, or amusement park; a place of education, including an elementary, secondary, undergraduate, or postgraduate private or public school; a social service center, including a senior center or homeless shelter; a state or local government building, including a building at a rest area; a public transportation station; or a professional office of a health care provider, hospital, or rehabilitation center.

The bill's applicability also depends on whether a building is a "high-capacity building," which the bill defines as a building with the capacity to serve more than 3,000 persons per day. The bill requires any high-capacity building for which construction begins on or after July 1, 2026, to include at least one single-occupant restroom with a universal changing station. For any other high-capacity building, the building must have at least one single-occupant restroom with a universal changing station only if the building owner applies for a building permit for a project that satisfies each of the following: 1) the project alters, renovates, or makes an addition to the building; 2) the project has an estimated cost of \$15,000 or more; and 3) the project does not involve solely a parking garage.

For a building that is not a high-capacity building, the bill's applicability depends on whether the building includes at least one single-occupant restroom before July 1, 2026. If so, the building must include at least one single-occupant restroom with a universal changing station if, on or after that date, the building owner applies for a building permit for a project described above. If a building does not include at least one single-occupant restroom before that date, and such a restroom is added to the building on or after that date, the building must include one single-occupant restroom with a universal changing station when the restroom is added.

The bill also creates an income and franchise tax credit for small businesses that install universal changing stations. The credit applies beginning in tax year 2025. Under the bill, a small business is any entity that, during the preceding taxable year, either had gross receipts of no more than \$1,000,000 or employed no more than 30 full-time employees. The credit is equal to 50 percent of the amount the small business paid to install the universal changing station, up to a maximum credit of \$5,125. The credit may be claimed only if the universal changing station meets the requirements described above relating to such issues as size and weight load and the credit is refundable, which means that if the credit exceeds a claimant's tax liability, the claimant will receive the difference as a refund.

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:

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1 **SECTION 1.** 20.835 (2) (de) of the statutes is created to read:

2 20.835 (2) (de) *Universal changing station credit.* A sum sufficient to make
3 the payments under ss. 71.07 (8m) (d) 2., 71.28 (8m) (d) 2., and 71.47 (8m) (d) 2.

4 **SECTION 2.** 71.05 (6) (a) 15. of the statutes is amended to read:

5 71.05 (6) (a) 15. The amount of the credits computed under s. 71.07 (2dm),
6 (2dx), (2dy), (3g), (3h), (3n), (3q), (3s), (3t), (3w), (3wm), (3y), (4k), (4n), (5i), (5j), (5k),
7 (5r), (5rm), (6n), (8m), and (10) and not passed through by a partnership, limited
8 liability company, or tax-option corporation that has added that amount to the
9 partnership's, company's, or tax-option corporation's income under s. 71.21 (4) or
10 71.34 (1k) (g).

11 **SECTION 3.** 71.07 (8m) of the statutes is created to read:

12 71.07 (8m) UNIVERSAL CHANGING STATION CREDIT. (a) *Definitions.* In this
13 subsection:

14 1. "Claimant" means a sole proprietor, a partner of a partnership, a member
15 of a limited liability company, or a shareholder of a tax-option corporation who files
16 a claim under this subsection and meets either of the following conditions during
17 the preceding taxable year:

18 a. Had gross receipts that did not exceed \$1,000,000.

19 b. Employed no more than 30 full-time employees.

20 2. "Full-time employee" means an individual who is employed for at least 30
21 hours per week for 20 or more calendar weeks during a taxable year.

22 3. "Universal changing station" has the meaning given in s. 101.129 (1) (f).

23 (b) *Filing claims.* For taxable years beginning after December 31, 2024,
24 subject to the limitations provided in this subsection, a claimant may claim as a

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1 credit against the tax imposed under s. 71.02, up to the amount of those taxes, an
2 amount equal to 50 percent of the amount the claimant paid during the taxable
3 year to install a universal changing station.

4 (c) *Limitations.* 1. No credit may be claimed under this subsection unless the
5 universal changing station meets the requirements of s. 101.129 (3).

6 2. The credit claimed under this subsection may not exceed \$5,125.

7 3. Partnerships, limited liability companies, and tax-option corporations may
8 not claim the credit under this subsection, but the eligibility for, and the amount of,
9 the credit are based on the amounts paid by the entity. A partnership, limited
10 liability company, or tax-option corporation shall compute the amount of credit that
11 each of its partners, members, or shareholders may claim and shall provide that
12 information to each of them. Partners, members, and shareholders may claim the
13 credit in proportion to their ownership interests.

14 (d) *Administration.* 1. Section 71.28 (4) (e), (g), and (h), as it applies to the
15 credit under s. 71.28 (4), applies to the credit under this subsection.

16 2. If the allowable amount of the claim under par. (b) exceeds the tax
17 otherwise due under this chapter or no tax is due under this chapter, the amount of
18 the claim not used to offset the tax due shall be certified by the department of
19 revenue to the department of administration for payment by check, share draft, or
20 other draft drawn from the appropriation account under s. 20.835 (2) (de).

21 **SECTION 4.** 71.10 (4) (i) of the statutes is amended to read:

22 71.10 (4) (i) The total of claim of right credit under s. 71.07 (1), farmland
23 preservation credit under ss. 71.57 to 71.61, farmland preservation credit, 2010 and

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beyond under s. 71.613, homestead credit under subch. VIII, jobs tax credit under s. 71.07 (3q), business development credit under s. 71.07 (3y), research credit under s. 71.07 (4k) (e) 2. a., veterans and surviving spouses property tax credit under s. 71.07 (6e), enterprise zone jobs credit under s. 71.07 (3w), electronics and information technology manufacturing zone credit under s. 71.07 (3wm), universal changing station credit under s. 71.07 (8m), earned income tax credit under s. 71.07 (9e), estimated tax payments under s. 71.09, and taxes withheld under subch. X.

SECTION 5. 71.21 (4) (a) of the statutes is amended to read:

71.21 (4) (a) The amount of the credits computed by a partnership under s. 71.07 (2dm), (2dx), (2dy), (3g), (3h), (3n), (3q), (3s), (3t), (3w), (3wm), (3y), (4k), (4n), (5g), (5i), (5j), (5k), (5r), (5rm), (6n), (8m), and (10) and passed through to partners shall be added to the partnership's income.

SECTION 6. 71.26 (2) (a) 4. of the statutes is amended to read:

71.26 (2) (a) 4. Plus the amount of the credit computed under s. 71.28 (1dm), (1dx), (1dy), (3g), (3h), (3n), (3q), (3t), (3w), (3wm), (3y), (5g), (5i), (5j), (5k), (5r), (5rm), (6n), (8m), and (10) and not passed through by a partnership, limited liability company, or tax-option corporation that has added that amount to the partnership's, limited liability company's, or tax-option corporation's income under s. 71.21 (4) or 71.34 (1k) (g).

SECTION 7. 71.28 (8m) of the statutes is created to read:

71.28 (8m) UNIVERSAL CHANGING STATION CREDIT. (a) *Definitions.* In this subsection:

1. "Claimant" means a person who files a claim under this subsection and meets either of the following conditions during the preceding taxable year:

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1 a. Had gross receipts that did not exceed \$1,000,000.

2 b. Employed no more than 30 full-time employees.

3 2. “Full-time employee” means an individual who is employed for at least 30
4 hours per week for 20 or more calendar weeks during a taxable year.

5 3. “Universal changing station” has the meaning given in s. 101.129 (1) (f).

6 (b) *Filing claims.* For taxable years beginning after December 31, 2024,
7 subject to the limitations provided in this subsection, a claimant may claim as a
8 credit against the tax imposed under s. 71.23, up to the amount of those taxes, an
9 amount equal to 50 percent of the amount the claimant paid during the taxable
10 year to install a universal changing station.

11 (c) *Limitations.* 1. No credit may be claimed under this subsection unless the
12 universal changing station meets the requirements of s. 101.129 (3).

13 2. The credit claimed under this subsection may not exceed \$5,125.

14 3. Partnerships, limited liability companies, and tax-option corporations may
15 not claim the credit under this subsection, but the eligibility for, and the amount of,
16 the credit are based on the amounts paid by the entity. A partnership, limited
17 liability company, or tax-option corporation shall compute the amount of credit that
18 each of its partners, members, or shareholders may claim and shall provide that
19 information to each of them. Partners, members, and shareholders may claim the
20 credit in proportion to their ownership interests.

21 (d) *Administration.* 1. Subsection (4) (e), (g), and (h), as it applies to the credit
22 under sub. (4), applies to the credit under this subsection.

23 2. If the allowable amount of the claim under par. (b) exceeds the tax

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1 otherwise due under this chapter or no tax is due under this chapter, the amount of
2 the claim not used to offset the tax due shall be certified by the department of
3 revenue to the department of administration for payment by check, share draft, or
4 other draft drawn from the appropriation account under s. 20.835 (2) (de).

5 **SECTION 8.** 71.30 (3) (f) of the statutes is amended to read:

6 71.30 (3) (f) The total of farmland preservation credit under subch. IX, jobs
7 credit under s. 71.28 (3q), enterprise zone jobs credit under s. 71.28 (3w), electronics
8 and information technology manufacturing zone credit under s. 71.28 (3wm),
9 business development credit under s. 71.28 (3y), research credit under s. 71.28 (4)
10 (k) 1., universal changing station credit under s. 71.28 (8m), and estimated tax
11 payments under s. 71.29.

12 **SECTION 9.** 71.34 (1k) (g) of the statutes is amended to read:

13 71.34 (1k) (g) An addition shall be made for credits computed by a tax-option
14 corporation under s. 71.28 (1dm), (1dx), (1dy), (3), (3g), (3h), (3n), (3q), (3t), (3w),
15 (3wm), (3y), (4), (5), (5g), (5i), (5j), (5k), (5r), (5rm), (6n), (8m), and (10) and passed
16 through to shareholders.

17 **SECTION 10.** 71.45 (2) (a) 10. of the statutes is amended to read:

18 71.45 (2) (a) 10. By adding to federal taxable income the amount of credit
19 computed under s. 71.47 (1dm) to (1dy), (3g), (3h), (3n), (3q), (3w), (3y), (5g), (5i),
20 (5j), (5k), (5r), (5rm), (6n), (8m), and (10) and not passed through by a partnership,
21 limited liability company, or tax-option corporation that has added that amount to
22 the partnership's, limited liability company's, or tax-option corporation's income
23 under s. 71.21 (4) or 71.34 (1k) (g) and the amount of credit computed under s. 71.47
24 (3), (3t), (4), (4m), and (5).

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SECTION 11. 71.47 (8m) of the statutes is created to read:

71.47 (8m) UNIVERSAL CHANGING STATION CREDIT. (a) *Definitions.* In this subsection:

1. “Claimant” means a person who files a claim under this subsection and meets either of the following conditions during the preceding taxable year:

a. Had gross receipts that did not exceed \$1,000,000.

b. Employed no more than 30 full-time employees.

2. “Full-time employee” means an individual who is employed for at least 30 hours per week for 20 or more calendar weeks during a taxable year.

3. “Universal changing station” has the meaning given in s. 101.129 (1) (f).

(b) *Filing claims.* For taxable years beginning after December 31, 2024, subject to the limitations provided in this subsection, a claimant may claim as a credit against the tax imposed under s. 71.43, up to the amount of those taxes, an amount equal to 50 percent of the amount the claimant paid during the taxable year to install a universal changing station.

(c) *Limitations.* 1. No credit may be claimed under this subsection unless the universal changing station meets the requirements of s. 101.129 (3).

2. The credit claimed under this subsection may not exceed \$5,125.

3. Partnerships, limited liability companies, and tax-option corporations may not claim the credit under this subsection, but the eligibility for, and the amount of, the credit are based on the amounts paid by the entity. A partnership, limited liability company, or tax-option corporation shall compute the amount of credit that each of its partners, members, or shareholders may claim and shall provide that

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1 information to each of them. Partners, members, and shareholders may claim the
2 credit in proportion to their ownership interests.

3 (d) *Administration.* 1. Section 71.28 (4) (e), (g), and (h), as it applies to the
4 credit under s. 71.28 (4), applies to the credit under this subsection.

5 2. If the allowable amount of the claim under par. (b) exceeds the tax
6 otherwise due under this chapter or no tax is due under this chapter, the amount of
7 the claim not used to offset the tax due shall be certified by the department of
8 revenue to the department of administration for payment by check, share draft, or
9 other draft drawn from the appropriation account under s. 20.835 (2) (de).

10 **SECTION 12.** 71.49 (1) (f) of the statutes is amended to read:

11 71.49 (1) (f) The total of farmland preservation credit under subch. IX, jobs
12 credit under s. 71.47 (3q), enterprise zone jobs credit under s. 71.47 (3w), business
13 development credit under s. 71.47 (3y), research credit under s. 71.47 (4) (k) 1.,
14 universal changing station credit under s. 71.47 (8m), and estimated tax payments
15 under s. 71.48.

16 **SECTION 13.** 101.129 of the statutes is created to read:

17 **101.129 Universal changing stations. (1) DEFINITIONS.** In this section:

18 (a) “Building” means a public building that is any of the following:

19 1. A place of exhibition or entertainment, including a movie theater, theater,
20 concert hall, sports arena, or stadium.

21 2. A shopping center, shopping mall, or store of at least 40,000 square feet.

22 3. A place of public display or collection, including a museum, library, or
23 gallery.

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1 4. A place of recreation, including a building at a park, zoo, or amusement
2 park.

3 5. A place of education, including an elementary, secondary, undergraduate,
4 or postgraduate private or public school.

5 6. A social service center, including a senior center or homeless shelter.

6 7. A state or local government building, including a building at a rest area.

7 8. A station used for public transportation, including an airport terminal,
8 depot, or bus station.

9 9. A professional office of a health care provider, hospital, or rehabilitation
10 center.

11 (b) “Existing high-capacity building” means a high-capacity building that is
12 not a new high-capacity building.

13 (c) “High-capacity building” means a building that has the capacity to serve
14 more than 3,000 persons per day.

15 (d) “New high-capacity building” means a high-capacity building on which
16 construction begins on or after July 1, 2026.

17 (e) “Project” means a project that alters, renovates, or makes an addition to a
18 building, has an estimated cost of \$15,000 or more, and does not involve solely a
19 parking garage.

20 (f) “Universal changing station” means a powered and height-adjustable adult
21 changing table that is either floor mounted or wall mounted with a safety rail and
22 that can be used by an individual with a disability of either sex and the individual’s
23 care provider for personal hygiene.

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1 **(2) BUILDING REQUIREMENTS.** (a) *High-capacity buildings.* A new high-
2 capacity building shall include at least one single-occupant restroom with a
3 universal changing station. An existing high-capacity building shall include at
4 least one single-occupant restroom with a universal changing station if, on or after
5 July 1, 2024, the owner of the building applies for a building permit for a project for
6 the building.

7 (b) *Other buildings.* A building that is not a high-capacity building shall
8 include at least one single-occupant restroom with a universal changing station if
9 one of the following occurs:

10 1. Before July 1, 2026, the building has at least one single-occupant restroom
11 and, on or after July 1, 2026, the owner of the building applies for a building permit
12 for a project for the building.

13 2. Before July 1, 2026, the building does not have at least one single-occupant
14 restroom and, on or after July 1, 2026, at least one single-occupant restroom is
15 added to the building.

16 **(3) UNIVERSAL CHANGING STATION REQUIREMENTS.** (a) A universal changing
17 station required under sub. (2) shall measure at least 8 feet by 10 feet, with
18 adequate space for a wheelchair and care provider to maneuver; be equipped with a
19 powered, height-adjustable adult changing table, a waste receptacle, a toilet, a
20 lavatory, a soap dispenser, and a paper towel dispenser; and comply with
21 accessibility standards under the federal Americans with Disabilities Act.

22 (b) The powered, height-adjustable adult changing table required under par.
23 (a) shall satisfy all of the following:

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1. Be able to lower to a height of 8 inches and raise to height of 34 inches.
2. Be at least 31 inches wide by 72 inches in length.
3. Support at least 350 pounds.

(c) The entrance to a single-occupant restroom in which a universal changing station is required under sub. (2) shall have accessible signage indicating the location of the universal changing station. If a building in which a universal changing station is required under sub. (2) has a central directory, the owner shall ensure that the central directory indicates the location of the universal changing station.

(END)