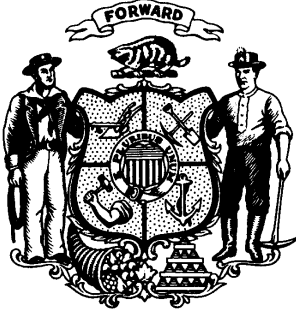


State of Wisconsin



2023 Assembly Bill 480

Date of enactment:
Date of publication*:

2023 WISCONSIN ACT

AN ACT *to renumber* 71.613 (3) (d) 1.; and *to create* 71.613 (3) (am), 71.613 (3) (d) 1e. and 71.613 (3) (d) 1m. of the statutes; **relating to:** eligibility for farmland preservation tax credits.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 71.613 (3) (am) of the statutes is created to read:

71.613 (3) (am) No credit may be allowed under this section for any part of a claimant's qualifying acres on which a photovoltaic solar energy system, as defined in s. 13.48 (2) (h) 1. d., that is not an accessory use, as defined in s. 91.01 (1), is located during any part of the taxable year.

SECTION 1e. 71.613 (3) (d) 1. of the statutes is renumbered 71.613 (3) (d) 1s.

SECTION 1m. 71.613 (3) (d) 1e. of the statutes is created to read:

71.613 (3) (d) 1e. The number of the claimant's qualifying acres.

SECTION 1s. 71.613 (3) (d) 1m. of the statutes is created to read:

71.613 (3) (d) 1m. The number of qualifying acres on which a photovoltaic solar energy system, as defined in s. 13.48 (2) (h) 1. d., that is not an accessory use, as defined in s. 91.01 (1), is located during any part of the taxable year.

SECTION 2. Initial applicability.

(1) This act first applies to taxable years beginning after December 31, 2023.

* Section 991.11, WISCONSIN STATUTES: Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication."