

## SHARED REVENUE AND TAX RELIEF

### GOVERNOR'S BUDGET RECOMMENDATIONS

Source of Funds	FY23 Adjusted Base	FY24 Recommended	% Change Over FY23	FY25 Recommended	% Change Over FY24
GPR	2,551,048,500	2,727,749,300	6.9	3,473,775,200	27.3
PR-S	66,600,000	104,145,000	56.4	109,662,000	5.3
SEG-O	312,206,400	328,353,000	5.2	326,579,200	-0.5
TOTAL	2,929,854,900	3,160,247,300	7.9	3,910,016,400	23.7

### FULL-TIME EQUIVALENT POSITION SUMMARY

Source of Funds	FY23 Adjusted Base	FY24 Recommended	FTE Change Over FY23	FY25 Recommended	FTE Change Over FY24
TOTAL	0.00	0.00	0.00	0.00	0.00

### AGENCY DESCRIPTION

Shared revenue and tax relief appropriations provide significant tax relief through unrestricted state aid to local governments and through tax credits to individuals.

The Shared Revenue Program delivers state aid primarily to municipal and county governments to provide property tax relief, offset the impact of exempt property on local tax bases and supply additional payments for certain municipalities that limit spending. The county and municipal aid account is the largest appropriation under this program. This account distributes unrestricted state funds to counties and municipalities, and is the successor program to shared revenue equalization payments. The Expenditure Restraint Program account directs state aid to municipalities that restrain local spending growth and have a municipal tax rate that exceeds five mills. The tax exempt property appropriation provides annual payments to all local governments to offset the loss of tax base caused by the property tax exemption for computer equipment. The tax exempt personal property appropriation provides similar payments to all local governments to offset the loss of tax base due to the tax exemption for certain personal property. An additional appropriation under this program directs payments to municipalities and counties hosting power plants and other utility property.

The Tax Relief Program contains a variety of tax credit appropriations. The homestead tax credit provides property tax relief to homeowners and renters. The farmland preservation program encourages owners of farm property to meet farmland preservation and soil and water conservation standards. Wisconsin's earned income tax credit provides low-income workers with children a refundable credit based on their earnings. Enterprise zone jobs credits provide incentives for businesses to operate in certain designated areas. The appropriation for cigarette tax refunds pays to the tribes 70 percent of all cigarette tax collected on cigarettes sold to non-Native Americans on Native American reservations.

## **Shared Revenue and Tax Relief**

The State Property Tax Credits Program contains three credits reflected on taxpayers' property tax bills. The school levy tax credit provides relief for all taxpayers based on their taxation district's proportion of the state's total school levy. The lottery credit distributes lottery proceeds to homeowners. The first dollar credit reduces property taxes on improved parcels based upon the applicable school tax rate. This program also includes an appropriation to transfer funding to the conservation fund to offset the revenue loss created by the elimination of the state property tax that had previously been levied for forestry purposes.

The Payments in Lieu of Taxes Program consists of payments for municipal services. This appropriation provides payments to municipalities to offset the costs of certain local services provided to state-owned buildings located within their boundaries.

## SHARED REVENUE AND TAX RELIEF

### GOVERNOR'S BUDGET RECOMMENDATIONS

#### RECOMMENDATIONS

1. Shared Revenue Reform
2. Milwaukee County Sales Tax Authority
3. County and Municipal Sales Tax Authority
4. Personal Property Tax Repeal
5. Homestead Credit Expansion and Indexing
6. Earned Income Tax Credit Expansion
7. Temporary Assistance for Needy Families Funding for the Earned Income Tax Credit
8. Veterans and Surviving Spouses Property Tax Credit Eligibility Expansion
9. Veterans and Surviving Spouses Credit for Renters
10. Property Tax Exemption for Baseball Park Development
11. Refundable Research Credit Increase
12. County and Municipal Levy Limit Minimum Growth Factor
13. County and Municipal Levy Limit Adjustment for Transferred Services
14. County and Municipal Levy Limit Exclusion for Transit Routes
15. County and Municipal Levy Limit Adjustment for Covered Service Fees
16. County and Municipal Levy Limit Regional Planning Commission Exclusion
17. Joint Emergency Services Levy Limit Adjustment Change
18. County and Municipal Levy Limit Carryover Capacity
19. Technical College District Revenue Limit Minimum Growth Factor
20. Computer Aid Payment Date
21. Payments for Municipal Services Increase
22. Lac Courte Oreilles Decision
23. Volkswagen Settlement Distributions Shared Revenue Adjustment
24. County and Municipal Aid Fund Sources
25. Expenditure Restraint Budget Test for Referendum Approved Tax Increases
26. Exclude Federal Dollars from Expenditure Restraint Budget Test
27. Marijuana Tribal Refunds
28. Dark Store Assessments
29. Tax Incremental Financing for Workforce Housing Development
30. Tax Incremental Finance Equalized Value Limitation Exception
31. Tax Incremental Finance District Lifespan Extension for Affordable Housing
32. Utility Aid for Battery Storage Facilities
33. Utility Aid for Electric Vehicle Charging Infrastructure
34. Premier Resort Authority
35. Cranberry Research Station Property Tax Exemption
36. Wisconsin Housing and Economic Development Authority Headquarters Exemption
37. Sum Sufficient Reestimates

**Shared Revenue and Tax Relief**

**Table 1  
Department Budget Summary by Funding Source (in thousands of dollars)**

	ACTUAL FY22	ADJUSTED BASE FY23	AGENCY REQUEST		GOVERNOR'S RECOMMENDATION	
			FY24	FY25	FY24	FY25
GENERAL PURPOSE REVENUE	\$2,500,865.0	\$2,551,048.5	\$2,535,735.0	\$2,526,749.9	\$2,727,749.3	\$3,473,775.2
State Operations	111,123.0	115,541.3	142,500.0	143,900.0	141,500.0	137,700.0
Local Assistance	2,121,843.3	2,146,296.5	2,144,510.0	2,152,621.9	2,249,844.3	2,362,654.0
Aids to Ind. & Org.	267,898.7	289,210.7	248,725.0	230,228.0	336,405.0	973,421.2
PROGRAM REVENUE (2)	\$53,850.0	\$66,600.0	\$61,725.0	\$65,002.0	\$104,145.0	\$109,662.0
Aids to Ind. & Org.	53,850.0	66,600.0	61,725.0	65,002.0	104,145.0	109,662.0
SEGREGATED REVENUE (3)	\$395,072.3	\$312,206.4	\$357,096.5	\$357,096.5	\$328,353.0	\$326,579.2
Local Assistance	395,072.3	312,206.4	357,096.5	357,096.5	328,353.0	326,579.2
TOTALS - ANNUAL	\$2,949,787.3	\$2,929,854.9	\$2,954,556.5	\$2,948,848.4	\$3,160,247.3	\$3,910,016.4
State Operations	111,123.0	115,541.3	142,500.0	143,900.0	141,500.0	137,700.0
Local Assistance	2,516,915.6	2,458,502.9	2,501,606.5	2,509,718.4	2,578,197.3	2,689,233.2
Aids to Ind. & Org.	321,748.7	355,810.7	310,450.0	295,230.0	440,550.0	1,083,083.2

(2) Includes Program Revenue-Service and Program Revenue-Other

(3) Includes Segregated Revenue-Service, Segregated Revenue-Other and Segregated Revenue-Local

**Table 3  
Department Budget Summary by Program (in thousands of dollars)**

	ACTUAL FY22	ADJUSTED BASE FY23	AGENCY REQUEST		GOVERNOR'S RECOMMENDATION	
			FY24	FY25	FY24	FY25
1. Shared revenue payments	\$1,070,604.7	\$1,073,627.1	\$1,074,079.4	\$1,082,191.3	\$1,170,745.2	\$1,859,708.1
2. Tax relief	\$321,748.7	\$355,820.7	\$310,460.0	\$295,240.0	\$440,560.0	\$509,140.0
3. State property tax relief	\$1,538,849.7	\$1,481,822.9	\$1,551,432.9	\$1,552,832.9	\$1,529,428.7	\$1,521,654.9
5. Payments in lieu of taxes	\$18,584.2	\$18,584.2	\$18,584.2	\$18,584.2	\$19,513.4	\$19,513.4
TOTALS	\$2,949,787.3	\$2,929,854.9	\$2,954,556.5	\$2,948,848.4	\$3,160,247.3	\$3,910,016.4

## Shared Revenue and Tax Relief

### 1. Shared Revenue Reform

Source of Funds	Agency Request				Governor's Recommendations			
	FY24		FY25		FY24		FY25	
	Dollars	Positions	Dollars	Positions	Dollars	Positions	Dollars	Positions
GPR	0	0.00	0	0.00	0	0.00	576,153,200	0.00
TOTAL	0	0.00	0	0.00	0	0.00	576,153,200	0.00

The Governor recommends providing for a new shared revenue appropriation for municipalities and counties. The appropriation's allocation for each calendar year will be the residual of 20 percent of the fiscal year ending in that calendar year's sales tax collections, as estimated at the time of the budget's adoption, less amounts appropriated for county and municipal aid, expenditure restraint, and the municipal and county shares of personal property tax aid. The annual allocation will be divided between public safety aid and general aid to municipalities and counties. Public safety aid will be 43.4 percent of the total available under the new appropriation and will be determined as a percentage of each local government's qualifying public safety expenditures, sufficient to distribute the aid each year, and no government shall receive less than \$10,000 under the public safety aid distribution. The remaining 56.6 percent of the aid will be distributed as general aid with 70 percent allocated to municipalities and 30 percent to counties. General aid will be distributed with 15 percent of the general aid distribution being made on a per capita basis while the remaining 85 percent will be distributed on the basis of aidable revenues as adjusted by the local government's equalized value per capita relative to statewide equalized value per capita. For future distributions under the new shared revenue, no local government may receive less than 95 percent of the prior year's allocation.

### 2. Milwaukee County Sales Tax Authority

The Governor recommends providing Milwaukee County with the authority to impose an additional 1 percent sales tax, if approved by local referendum. Fifty percent of the resulting new revenue will be distributed to the city of Milwaukee to diversify local revenue sources and improve the ability of both Milwaukee County and the city of Milwaukee to address unique needs in the state's largest metropolitan area.

### 3. County and Municipal Sales Tax Authority

The Governor recommends providing all counties, other than Milwaukee County, with the authority to impose an additional 0.5 percent sales tax if approved by local referendum. The Governor also recommends providing municipalities with populations over 30,000, other than the city of Milwaukee, the authority to impose a 0.5 percent sales tax if approved by local referendum. These changes will diversify local revenue sources and better empower local governments to fund police and fire protection, transit, roads, and other important services.

**Shared Revenue and Tax Relief**

**4. Personal Property Tax Repeal**

Source of Funds	Agency Request				Governor's Recommendations			
	FY24		FY25		FY24		FY25	
	Dollars	Positions	Dollars	Positions	Dollars	Positions	Dollars	Positions
GPR	0	0.00	0	0.00	0	0.00	200,800,000	0.00
TOTAL	0	0.00	0	0.00	0	0.00	200,800,000	0.00

The Governor recommends repealing the remainder of the personal property tax beginning in calendar year 2024. The Governor also recommends providing an estimated \$202.4 million GPR in FY25 to compensate local taxing jurisdictions for the loss in personal property tax revenue beginning in calendar year 2024 and indexing these payments for inflation. The Governor further recommends providing a \$9 million GPR transfer to the transportation fund beginning in FY25 to make up for the anticipated reduction in railroad taxes created as a result of repealing remaining personal property taxes and increasing this transfer by 1.25 percent each year thereafter. In addition, the Governor recommends a decrease of \$1.6 million GPR in FY25 in the appropriation to the conservation fund to reflect the reduction in the property tax base. See Department of Revenue, Item #39.

**5. Homestead Credit Expansion and Indexing**

Source of Funds	Agency Request				Governor's Recommendations			
	FY24		FY25		FY24		FY25	
	Dollars	Positions	Dollars	Positions	Dollars	Positions	Dollars	Positions
GPR	0	0.00	0	0.00	43,200,000	0.00	56,200,000	0.00
TOTAL	0	0.00	0	0.00	43,200,000	0.00	56,200,000	0.00

The Governor recommends increasing the maximum income threshold for the homestead tax credit to \$35,000 beginning in tax year 2023. The Governor also recommends indexing the parameters of the homestead tax credit for inflation beginning in tax year 2023 to preserve the credit's value against inflationary pressures. See Department of Revenue, Item #13.

**6. Earned Income Tax Credit Expansion**

Source of Funds	Agency Request				Governor's Recommendations			
	FY24		FY25		FY24		FY25	
	Dollars	Positions	Dollars	Positions	Dollars	Positions	Dollars	Positions
GPR	0	0.00	0	0.00	60,700,000	0.00	63,800,000	0.00
TOTAL	0	0.00	0	0.00	60,700,000	0.00	63,800,000	0.00

The Governor recommends increasing the Wisconsin earned income tax credit as a percentage of the federal credit from 4 percent to 16 percent for filers with one qualifying child and from 11 percent to 25 percent for filers with two qualifying children beginning with tax year 2023. See Department of Revenue, Item #14

**Shared Revenue and Tax Relief**

**7. Temporary Assistance for Needy Families Funding for the Earned Income Tax Credit**

Source of Funds	Agency Request				Governor's Recommendations			
	FY24		FY25		FY24		FY25	
	Dollars	Positions	Dollars	Positions	Dollars	Positions	Dollars	Positions
GPR	0	0.00	0	0.00	-42,420,000	0.00	-44,660,000	0.00
PR-S	0	0.00	0	0.00	42,420,000	0.00	44,660,000	0.00
<b>TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>

The Governor recommends increasing the amount of Temporary Assistance for Needy Families (TANF) program funding used to support refunds due to eligible taxpayers who claim the state earned income tax credit, which reduces the amount of GPR needed to support the credit.

**8. Veterans and Surviving Spouses Property Tax Credit Eligibility Expansion**

Source of Funds	Agency Request				Governor's Recommendations			
	FY24		FY25		FY24		FY25	
	Dollars	Positions	Dollars	Positions	Dollars	Positions	Dollars	Positions
GPR	0	0.00	0	0.00	21,100,000	0.00	22,100,000	0.00
<b>TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>21,100,000</b>	<b>0.00</b>	<b>22,100,000</b>	<b>0.00</b>

The Governor recommends expanding eligibility under the veterans and surviving spouses property tax credit to allow those with disability ratings of 70 percent or greater to claim the credit beginning with tax year 2023. For those with disability ratings between 70 percent and the current law disability rating requirement of 100 percent, the credit amount available will be multiplied by the claimant's disability rating. See Department of Revenue, Item #15.

**9. Veterans and Surviving Spouses Credit for Renters**

Source of Funds	Agency Request				Governor's Recommendations			
	FY24		FY25		FY24		FY25	
	Dollars	Positions	Dollars	Positions	Dollars	Positions	Dollars	Positions
GPR	0	0.00	0	0.00	5,100,000	0.00	5,200,000	0.00
<b>TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>5,100,000</b>	<b>0.00</b>	<b>5,200,000</b>	<b>0.00</b>

The Governor recommends expanding the veterans and surviving spouses property tax credit to include a benefit for renters equal to 20 percent of rent paid if heat is included in rent and 25 percent of rent paid if heat is not included in rent, beginning with tax year 2023. See Department of Revenue, Item #16.

## Shared Revenue and Tax Relief

### 10. Property Tax Exemption for Baseball Park Development

The Governor recommends exempting baseball park development from the property tax. This exemption is limited to property operated by a professional baseball team on real estate leased or subleased from a local professional baseball park district that is part of the operations of the professional baseball team for any legally permissible use, including retail facilities, hospitality facilities, commercial and residential facilities, health care facilities, and any other functionally related or auxiliary facilities or structures. See Department of Administration, Item #12; and Department of Revenue, Items #23 and #24.

### 11. Refundable Research Credit Increase

Source of Funds	Agency Request				Governor's Recommendations			
	FY24		FY25		FY24		FY25	
	Dollars	Positions	Dollars	Positions	Dollars	Positions	Dollars	Positions
GPR	0	0.00	0	0.00	0	0.00	64,400,000	0.00
TOTAL	0	0.00	0	0.00	0	0.00	64,400,000	0.00

The Governor recommends increasing the portion of the research tax credit that may be claimed as a refundable credit from 15 percent to 50 percent beginning with tax year 2024. See Department of Revenue, Item #4.

### 12. County and Municipal Levy Limit Minimum Growth Factor

The Governor recommends modifying the valuation factor under county and municipal levy limits to allow county and municipal governments to increase levies by the greater of the percentage change in equalized value due to new construction less improvements removed or 2 percent beginning with levies set in 2023.

### 13. County and Municipal Levy Limit Adjustment for Transferred Services

The Governor recommends eliminating the negative adjustment to county and municipal levy limits for services transferred from one local government to another local government.

### 14. County and Municipal Levy Limit Exclusion for Transit Routes

The Governor recommends creating an exclusion to county and municipal levy limits for cross-municipality transit routes where the counties and municipalities meet a number of criteria, including that the counties and municipalities claiming the exclusion must be adjacent, must have entered into an intergovernmental cooperation agreement to provide new or enhanced transit services across county or municipal boundaries, and that each participating county or municipality must have passed a referendum approving the agreement. The exclusion shall be limited to operating and capital costs directly associated with the transit route or routes crossing municipal or county boundaries and cannot be claimed for any amounts currently levied by counties and municipalities for existing cross-boundary routes or for any other route.



## Shared Revenue and Tax Relief

### 15. County and Municipal Levy Limit Adjustment for Covered Service Fees

The Governor recommends eliminating the requirement that counties and municipalities reduce levy limit authority by the amount by which those governments increase fees for covered services. This provision applies to certain garbage collection, fire protection, snow plowing, street sweeping and storm water management services.

### 16. County and Municipal Levy Limit Regional Planning Commission Exclusion

The Governor recommends creating a county and municipal levy limit exclusion for those amounts levied for a county's required contribution to the budget of a regional planning commission beginning with levies set in 2023.

### 17. Joint Emergency Services Levy Limit Adjustment Change

The Governor recommends expanding the current levy limit adjustments related to joint emergency medical services and joint fire departments to include combined services that are not a formally merged department or district as well as those where two or more local governments contract with a public or private service provider.

### 18. County and Municipal Levy Limit Carryover Capacity

The Governor recommends repealing the current law supermajority approval requirement for the utilization of county and municipal levy limit carryover capacity.

### 19. Technical College District Revenue Limit Minimum Growth Factor

The Governor recommends allowing technical college districts to increase revenues derived from a combination of property tax levy and property tax relief aid by 2 percent or the change in the district's property value due to net new construction, whichever is greater.

### 20. Computer Aid Payment Date

Source of Funds	Agency Request				Governor's Recommendations			
	FY24		FY25		FY24		FY25	
	Dollars	Positions	Dollars	Positions	Dollars	Positions	Dollars	Positions
GPR	0	0.00	0	0.00	98,047,100	0.00	0	0.00
TOTAL	0	0.00	0	0.00	98,047,100	0.00	0	0.00

The Governor recommends moving the date computer aid payments are made to taxing jurisdictions from the fourth Monday in July to the first Monday in May. This will result in two computer aid payments in FY24. This will also eliminate the current law requirement that school districts treat the computer aid payments received in July as if they had been received in the previous school year.

**Shared Revenue and Tax Relief**

**21. Payments for Municipal Services Increase**

Source of Funds	Agency Request				Governor's Recommendations			
	FY24		FY25		FY24		FY25	
	Dollars	Positions	Dollars	Positions	Dollars	Positions	Dollars	Positions
GPR	0	0.00	0	0.00	929,200	0.00	929,200	0.00
TOTAL	0	0.00	0	0.00	929,200	0.00	929,200	0.00

The Governor recommends increasing the payments for municipal services appropriation by 5 percent to better compensate municipalities that provide services to state property.

**22. Lac Courte Oreilles Decision**

Source of Funds	Agency Request				Governor's Recommendations			
	FY24		FY25		FY24		FY25	
	Dollars	Positions	Dollars	Positions	Dollars	Positions	Dollars	Positions
GPR	0	0.00	0	0.00	578,000	0.00	520,200	0.00
TOTAL	0	0.00	0	0.00	578,000	0.00	520,200	0.00

The Governor recommends providing payments to towns and counties for the reduction in property tax bases due to a 2022 federal court decision that exempted from property taxes property within certain reservations in Wisconsin owned by a tribe or tribal member, regardless of any prior nontribal ownership. The decision only applies to lands in the Bad River, Lac Courte Oreilles, Lac du Flambeau and Red Cliff reservations. Payments are phased out over ten years.

**23. Volkswagen Settlement Distributions Shared Revenue Adjustment**

The Governor recommends modifying current law to reduce the percentage of new Volkswagen emissions settlement grant awards returned to the state through shared revenue reductions from 75 percent to 20 percent of new grant amounts to public transit systems serving more than 200,000 residents. See Department of Administration, Item #14; and Miscellaneous Appropriations, Item #2.

**Shared Revenue and Tax Relief**

**24. County and Municipal Aid Fund Sources**

Source of Funds	Agency Request				Governor's Recommendations			
	FY24		FY25		FY24		FY25	
	Dollars	Positions	Dollars	Positions	Dollars	Positions	Dollars	Positions
GPR	0	0.00	0	0.00	5,780,000	0.00	5,780,000	0.00
SEG-O	0	0.00	0	0.00	-7,739,300	0.00	-7,739,300	0.00
TOTAL	0	0.00	0	0.00	-1,959,300	0.00	-1,959,300	0.00

The Governor recommends reducing funding from the police and fire protection fund for county and municipal aid to provide funding for the Department of Military Affairs' Next Generation 9-1-1 initiative. The Governor also recommends reestimating the GPR component of county and municipal aid for: (a) the current law provision automatically offsetting reductions in police and fire protection funds available for county and municipal aid (\$7,739,300 in each year); and (b) the current law provision reducing county and municipal aid payments for certain portions of Volkswagen settlement grants (-\$1,959,300 in each year). See Department of Military Affairs, Item #10.

**25. Expenditure Restraint Budget Test for Referendum Approved Tax Increases**

The Governor recommends modifying the budget increase limitation in the expenditure restraint program to exclude increases in budgets resulting from voter-approved referenda for tax increases.

**26. Exclude Federal Dollars from Expenditure Restraint Budget Test**

The Governor recommends modifying the budget increase limitation in the expenditure restraint program to exclude increases in budgets resulting from the receipt of federal dollars, including grants and amounts received from the Federal Emergency Management Agency.

**27. Marijuana Tribal Refunds**

Source of Funds	Agency Request				Governor's Recommendations			
	FY24		FY25		FY24		FY25	
	Dollars	Positions	Dollars	Positions	Dollars	Positions	Dollars	Positions
GPR	0	0.00	0	0.00	0	0.00	2,200,000	0.00
TOTAL	0	0.00	0	0.00	0	0.00	2,200,000	0.00

The Governor recommends authorizing the Department of Revenue to enter into agreements, parallel to the existing agreements regarding cigarette and tobacco products, for the refund to tribes of marijuana excise taxes estimated to be collected from sales on tribal lands. See Department of Revenue, Item #8.

## Shared Revenue and Tax Relief

### 28. Dark Store Assessments

The Governor recommends implementing reforms to assessment practices to clarify the assessment of leased property to specify that real property be assessed for property tax purposes at its highest and best use and that real property includes leases, rights and privileges pertaining to the property. Under these reforms, properties that are vacant or unoccupied beyond the normal period for property in the same real estate market segment, colloquially referred to as "dark property," are not considered comparable to assessed occupied properties. These reforms will ensure that occupied properties where leases may be based on retail businesses' sales are more properly assessed based on their market value. The Governor also recommends that the Department of Revenue provide training and assistance to local assessors for the implementation and application of these provisions. These changes will help to preserve local tax bases and prevent shifting the tax burden onto residential and other property taxpayers.

### 29. Tax Incremental Financing for Workforce Housing Development

The Governor recommends modifying current tax incremental financing (TIF) law to allow municipalities to use TIF districts to spur the creation of workforce housing by lifting the current law limitation on what share of a mixed-use district's area can be used for newly-platted residential developments from 35 percent to 60 percent if that additional 25 percent is comprised of workforce housing. The TIF districts engaging in the development of workforce housing will also be allowed to have their lifespans extended by up to three years if initiatives to increase the number of workforce housing units are undertaken within the district.

### 30. Tax Incremental Finance Equalized Value Limitation Exception

The Governor recommends allowing a municipality to exceed the 12 percent of equalized value limitation on the creation of new tax incremental districts (TID) if the municipality certifies to the Department of Revenue that a district or districts with sufficient value increment to bring the municipality back below the 12 percent threshold will close in the following year and that the municipality will not take actions to extend the lives of those districts.

### 31. Tax Incremental Finance District Lifespan Extension for Affordable Housing

The Governor recommends increasing the current law allowable extension to a tax incremental district's (TID) lifespan from one year to three years for the purpose of investments in affordable housing if the TID's joint review board approves the additional two-year extension.

### 32. Utility Aid for Battery Storage Facilities

Source of Funds	Agency Request				Governor's Recommendations			
	FY24 Dollars	FY24 Positions	FY25 Dollars	FY25 Positions	FY24 Dollars	FY24 Positions	FY25 Dollars	FY25 Positions
GPR	0	0.00	0	0.00	0	0.00	400,000	0.00
TOTAL	0	0.00	0	0.00	0	0.00	400,000	0.00

The Governor recommends including battery storage facilities in the calculation of utility aid payments to counties and municipalities.

**Shared Revenue and Tax Relief**

**33. Utility Aid for Electric Vehicle Charging Infrastructure**

Source of Funds	Agency Request				Governor's Recommendations			
	FY24		FY25		FY24		FY25	
	Dollars	Positions	Dollars	Positions	Dollars	Positions	Dollars	Positions
GPR	0	0.00	0	0.00	0	0.00	2,700	0.00
TOTAL	0	0.00	0	0.00	0	0.00	2,700	0.00

The Governor recommends including electric vehicle charging infrastructure in the calculation of utility aid payments to counties and municipalities.

**34. Premier Resort Authority**

The Governor recommends authorizing the city of Prescott and the village of Pepin to become premier resort areas if approved by voters at a referendum.

**35. Cranberry Research Station Property Tax Exemption**

The Governor recommends providing an exemption from property taxes for property related to a cranberry research station, with a limit on the amount of land subject to the exemption of no more than 50 acres, beginning with 2024 property assessment rolls.

**36. Wisconsin Housing and Economic Development Authority Headquarters Exemption**

The Governor recommends exempting the Wisconsin Housing and Economic Development Authority's headquarters, associated land and related parking facilities from property taxation. See Wisconsin Housing and Economic Development Authority, Item #4.

**37. Sum Sufficient Reestimates**

Source of Funds	Agency Request				Governor's Recommendations			
	FY24		FY25		FY24		FY25	
	Dollars	Positions	Dollars	Positions	Dollars	Positions	Dollars	Positions
GPR	-15,313,500	0.00	-24,298,600	0.00	-16,313,500	0.00	-31,098,600	0.00
PR-S	-4,875,000	0.00	-1,598,000	0.00	-4,875,000	0.00	-1,598,000	0.00
SEG-O	44,890,100	0.00	44,890,100	0.00	23,885,900	0.00	22,112,100	0.00
TOTAL	24,701,600	0.00	18,993,500	0.00	2,697,400	0.00	-10,584,500	0.00

The Governor recommends reestimating the following appropriations to reflect anticipated utilization: county and municipal aid account, public utility distribution account, state aid for tax exempt property, state aid for personal property tax, claim of right credit, jobs tax credit, business development tax credit, homestead tax credit, enterprise zone jobs credit, electronics and information technology manufacturing zone credit, research credit, lottery and gaming credit, farmland preservation credit, farmland preservation credit 2010 and beyond, veterans and surviving spouses property tax credit, cigarette and tobacco product tax refunds, earned income tax credit, and transfer to the conservation fund.