

## SHARED REVENUE AND TAX RELIEF

### GOVERNOR'S BUDGET RECOMMENDATIONS

Source of Funds	FY25 Adjusted Base	FY26 Recommended	% Change Over FY25	FY27 Recommended	% Change Over FY26
GPR	1,926,612,100	2,320,958,500	20.5	2,586,027,600	11.4
PR-S	65,002,000	100,907,800	55.2	101,558,500	0.6
SEG-O	1,774,788,600	1,913,151,900	7.8	1,845,622,200	-3.5
TOTAL	3,766,402,700	4,335,018,200	15.1	4,533,208,300	4.6

### FULL-TIME EQUIVALENT POSITION SUMMARY

Source of Funds	FY25 Adjusted Base	FY26 Recommended	FTE Change Over FY25	FY27 Recommended	FTE Change Over FY26
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 supplemental county and municipal aid account distributes restricted state funds to counties and municipalities. The Expenditure Restraint Incentive 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 and repeal of personal property taxes appropriation provides similar payments to all local governments to offset the loss of tax base due to the tax exemption for all personal property. The video service provider fee appropriation reimburses municipalities for the mandated reduction in each community's video service provider fees. An additional appropriation under this program directs payments to municipalities and counties hosting power plants and other utility property.

## **Shared Revenue and Tax Relief**

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 taxes collected on cigarettes sold to non-Native Americans on Native American reservations.

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

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2. County and Municipal Sales Tax Authority
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## Shared Revenue and Tax Relief

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

	ACTUAL FY24	ADJUSTED BASE FY25	AGENCY REQUEST		GOVERNOR'S RECOMMENDATION	
			FY26	FY27	FY26	FY27
GENERAL PURPOSE REVENUE	\$2,808,358.3	\$1,926,612.1	\$1,973,004.5	\$1,980,775.2	\$2,320,958.5	\$2,586,027.6
State Operations	142,998.3	136,934.8	164,635.1	169,574.1	137,528.2	146,320.5
Local Assistance	2,380,406.8	1,519,435.7	1,525,471.4	1,529,827.1	1,763,138.1	2,012,989.6
Aids to Ind. & Org.	284,953.2	270,241.6	282,898.0	281,374.0	420,292.2	426,717.5
PROGRAM REVENUE (2)	\$64,938.0	\$65,002.0	\$65,002.0	\$65,002.0	\$100,907.8	\$101,558.5
State Operations	3,213.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Aids to Ind. & Org.	61,725.0	65,002.0	65,002.0	65,002.0	100,907.8	101,558.5
SEGREGATED REVENUE (3)	\$419,258.5	\$1,774,788.6	\$1,798,432.5	\$1,819,464.3	\$1,913,151.9	\$1,845,622.2
Local Assistance	419,258.5	1,774,788.6	1,798,432.5	1,819,464.3	1,913,151.9	1,845,622.2
TOTALS - ANNUAL	\$3,292,554.9	\$3,766,402.7	\$3,836,439.0	\$3,865,241.5	\$4,335,018.2	\$4,533,208.3
State Operations	146,211.3	136,934.8	164,635.1	169,574.1	137,528.2	146,320.5
Local Assistance	2,799,665.4	3,294,224.3	3,323,903.9	3,349,291.4	3,676,290.0	3,858,611.8
Aids to Ind. & Org.	346,678.2	335,243.6	347,900.0	346,376.0	521,200.0	528,276.0

(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 FY24	ADJUSTED BASE FY25	AGENCY REQUEST		GOVERNOR'S RECOMMENDATION	
			FY26	FY27	FY26	FY27
1. Shared revenue payments	\$1,075,018.2	\$1,539,762.1	\$1,571,007.7	\$1,595,690.1	\$1,783,421.5	\$1,849,850.4
2. Tax relief	\$346,678.2	\$335,253.6	\$347,910.0	\$346,386.0	\$520,210.0	\$531,186.0
3. State property tax relief	\$1,852,274.3	\$1,872,802.8	\$1,898,937.1	\$1,904,581.2	\$1,995,802.5	\$2,115,175.6
5. Payments in lieu of taxes	\$18,584.2	\$18,584.2	\$18,584.2	\$18,584.2	\$35,584.2	\$36,996.3
TOTALS	\$3,292,554.9	\$3,766,402.7	\$3,836,439.0	\$3,865,241.5	\$4,335,018.2	\$4,533,208.3

**Shared Revenue and Tax Relief**

**1. State Aid to Freeze County and Municipal Levies**

Source of Funds	Agency Request				Governor's Recommendations			
	FY26		FY27		FY26		FY27	
	Dollars	Positions	Dollars	Positions	Dollars	Positions	Dollars	Positions
GPR	0	0.00	0	0.00	111,800,000	0.00	226,954,000	0.00
TOTAL	0	0.00	0	0.00	111,800,000	0.00	226,954,000	0.00

The Governor recommends alleviating property tax pressures by creating a new county and municipal property tax freeze incentive program to provide aid payments to counties and municipalities that certify they did not increase their levy in the previous year. Payments would be based on the revenue a 3 percent levy would have generated for the respective county or municipality and will ensure communities are able to continue to provide community services without raising property taxes. The first levies eligible for the incentive would be for tax year 2026.

**2. County and Municipal Sales Tax Authority**

The Governor recommends providing all counties, other than Milwaukee County, with the authority to impose an additional sales tax of up to 0.5 percent 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 sales tax of up to 0.5 percent if approved by local referendum. This includes the flexibility to allow counties to set their tax rates in 0.1 percent increments from 0.1 to 1.0 percent. Municipalities would also have the flexibility to set their rates in 0.1 percent increments from 0.1 to 0.5 percent. These changes will diversify local revenue sources and better empower local governments to fund police and fire protection, transit, roads, and other important services. See Department of Revenue, Item #45.

**3. Payment for Municipal Services Increase**

Source of Funds	Agency Request				Governor's Recommendations			
	FY26		FY27		FY26		FY27	
	Dollars	Positions	Dollars	Positions	Dollars	Positions	Dollars	Positions
SEG-O	0	0.00	0	0.00	17,000,000	0.00	18,412,100	0.00
TOTAL	0	0.00	0	0.00	17,000,000	0.00	18,412,100	0.00

The Governor recommends increasing base payments for the municipal services appropriation to better compensate municipalities that provide services to state property. The Governor also recommends providing for automatic increases to the municipal services appropriation beginning in FY27. Providing the automatic increase to municipal service payments in FY27 will increase the transfer to the local government fund by \$1.4 million.

**Shared Revenue and Tax Relief**

**4. School Levy Tax Credit Increase**

Source of Funds	Agency Request				Governor's Recommendations			
	FY26		FY27		FY26		FY27	
	Dollars	Positions	Dollars	Positions	Dollars	Positions	Dollars	Positions
GPR	0	0.00	0	0.00	125,300,000	0.00	249,700,000	0.00
TOTAL	0	0.00	0	0.00	125,300,000	0.00	249,700,000	0.00

The Governor recommends increasing the school levy tax credit by \$125.3 million in FY26 and \$249.7 million in FY27 and applying those amounts to levies imposed in the 2025-26 property tax year and 2026-27 property tax year, respectively.

**5. Homestead Credit Renaming to Property Tax and Rent Rebate, Expansion and Indexing**

Source of Funds	Agency Request				Governor's Recommendations			
	FY26		FY27		FY26		FY27	
	Dollars	Positions	Dollars	Positions	Dollars	Positions	Dollars	Positions
GPR	0	0.00	0	0.00	71,600,000	0.00	76,200,000	0.00
TOTAL	0	0.00	0	0.00	71,600,000	0.00	76,200,000	0.00

The Governor recommends renaming the homestead tax credit to the property tax and rent rebate program beginning with tax year 2026 to better align the name of the credit with the credit's benefits to Wisconsin property taxpayers and those incurring property tax incidence through their rent payments. The Governor also recommends increasing the maximum income threshold for the property tax and rent rebate program to \$37,500 and the beginning of the phase-out threshold to \$19,000 beginning in tax year 2025, affecting filers in 2026. The Governor further recommends indexing the parameters of the property tax and rent rebate for inflation beginning in tax year 2026 to preserve the credit's value against inflationary pressures. See Department of Revenue, Item #2.

**6. Earned Income Tax Credit Expansion**

Source of Funds	Agency Request				Governor's Recommendations			
	FY26		FY27		FY26		FY27	
	Dollars	Positions	Dollars	Positions	Dollars	Positions	Dollars	Positions
GPR	0	0.00	0	0.00	58,400,000	0.00	58,500,000	0.00
TOTAL	0	0.00	0	0.00	58,400,000	0.00	58,500,000	0.00

The Governor recommends increasing the percentage of the federal earned income tax credit Wisconsin provides 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 2025.

**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			
	FY26		FY27		FY26		FY27	
	Dollars	Positions	Dollars	Positions	Dollars	Positions	Dollars	Positions
GPR	0	0.00	0	0.00	-35,905,800	0.00	-36,556,500	0.00
PR-S	0	0.00	0	0.00	35,905,800	0.00	36,556,500	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**

Source of Funds	Agency Request				Governor's Recommendations			
	FY26		FY27		FY26		FY27	
	Dollars	Positions	Dollars	Positions	Dollars	Positions	Dollars	Positions
GPR	0	0.00	0	0.00	31,400,000	0.00	35,100,000	0.00
<b>TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>31,400,000</b>	<b>0.00</b>	<b>35,100,000</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 2025. 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.

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

Source of Funds	Agency Request				Governor's Recommendations			
	FY26		FY27		FY26		FY27	
	Dollars	Positions	Dollars	Positions	Dollars	Positions	Dollars	Positions
GPR	0	0.00	0	0.00	10,900,000	0.00	12,100,000	0.00
<b>TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>10,900,000</b>	<b>0.00</b>	<b>12,100,000</b>	<b>0.00</b>

The Governor recommends expanding the veterans and surviving spouses property tax credit to include renters with a credit rate of 20 percent of rent when heat is included and 25 percent when heat is not included.

## Shared Revenue and Tax Relief

### 10. Film Production Tax Credits

The Governor recommends creating a film production services credit that has both refundable and nonrefundable components and a credit for film production investment in Wisconsin. The film production services credit's nonrefundable component is equal to 25 percent of the amount of wages and salaries a company pays to Wisconsin employees for services rendered related to a film, video, broadcast, advertisement or television production. The refundable portion of the credit provides a 25 percent credit for qualified production expenses related to a film, video, broadcast, advertisement or television production. For the purposes of the credit, production expenses include writing, budgeting, casting, location scouts, set construction and operation, wardrobes, makeup, clothing accessories, photography, sound recording, sound synchronization, sound mixing, lighting, editing, film processing, film transferring, special effects, visual effects, renting or leasing facilities or equipment, renting or leasing motor vehicles, food, lodging, and any other similar preproduction, production and postproduction expenditure. The film production investment credit provides a transferrable credit for certain physical property investments in Wisconsin related to film productions. The credit is first available for tax year 2026 and the certification of eligible entities will be administered by the state film office with the Department of Tourism. Total credits are capped at \$10 million annually. See Department of Revenue, Item #17; and Department of Tourism, Item #4.

### 11. Business Development Tax Credit Workforce Housing Modifications

The Governor recommends modifying the business development tax credit's incentive related to workforce housing to specify that the qualifying workforce housing does not need to be exclusively for the employer's workers in order to qualify as eligible for credit earnings. The Governor also recommends expanding eligibility of this earnings category to include contributions to a workforce housing revolving loan fund.

### 12. Research Credit Expansion for Nuclear Research

The Governor recommends extending the 11.5 percent earnings categories for the research tax credit to include research activities in the field of nuclear energy.

### 13. Property Tax Exemption for Telecom and Communication Towers

The Governor recommends exempting radio, cellular and telecommunication towers from the property tax. This exemption includes property that is assessed as either personal property or real property. See Department of Revenue, Item #28.

### 14. Assessment of Pipelines

Source of Funds	Agency Request				Governor's Recommendations			
	FY26		FY27		FY26		FY27	
	Dollars	Positions	Dollars	Positions	Dollars	Positions	Dollars	Positions
GPR	0	0.00	0	0.00	0	0.00	1,000,000	0.00
TOTAL	0	0.00	0	0.00	0	0.00	1,000,000	0.00

The Governor recommends shifting the assessment jurisdiction of pipelines currently assessed by municipalities to the state while providing corresponding aid payments to local governments to offset the loss of the local property tax revenue. See Department of Revenue, Item #29.

## **Shared Revenue and Tax Relief**

### **15. 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.

### **16. 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.

### **17. 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 2025.

### **18. 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.

### **19. Mixed-Use Tax Incremental Financing District Conversion Authority**

The Governor recommends permitting other types of tax incremental finance districts (TIDs) to convert their type of district to a mixed-use district subject to a unanimous vote of the joint review board of the district provided that the district adopts a new project plan consistent with the requirements of a mixed-use district.

### **20. Tax Incremental Financing for Workforce Housing Development**

The Governor recommends modifying current tax incremental financing (TIF) law to allow municipalities to use TIDs 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 Governor also recommends extending the current law impact fee exemption or reduction provisions to also apply to workforce housing.

### **21. Tax Incremental Finance District Lifespan Extension for Affordable Housing**

The Governor recommends increasing the current law allowable extension to a TID's 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.

## Shared Revenue and Tax Relief

### 22. Tax Incremental Finance District Equalized Value Limitation Exception

The Governor recommends allowing a municipality to exceed the 12 percent of equalized value limitation on the creation of new TIDs 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.

### 23. Exclude Federal Dollars and Shared Revenue Increases 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 all federal dollars and increases in shared revenue payments.

### 24. Town Emergency Medical Services

The Governor recommends allowing towns to fund emergency medical services via the same mechanisms allowed for fire protection services.

### 25. Lac Courte Oreilles Decision Impacts

Source of Funds	Agency Request				Governor's Recommendations			
	FY26		FY27		FY26		FY27	
	Dollars	Positions	Dollars	Positions	Dollars	Positions	Dollars	Positions
GPR	0	0.00	0	0.00	1,566,700	0.00	566,700	0.00
TOTAL	0	0.00	0	0.00	1,566,700	0.00	566,700	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. The Governor also recommends a corresponding levy limit reduction to lessen the property tax burden on the remaining property tax base. The Governor further recommends providing funding to provide refunds to tribal members who paid property taxes, but not under protest, during the court case on property that is now tax exempt.

**Shared Revenue and Tax Relief**

**26. Transfer to Forestry Account Mill Rate Revision**

Source of Funds	Agency Request				Governor's Recommendations			
	FY26		FY27		FY26		FY27	
	Dollars	Positions	Dollars	Positions	Dollars	Positions	Dollars	Positions
GPR	0	0.00	0	0.00	-28,464,200	0.00	-29,683,700	0.00
TOTAL	0	0.00	0	0.00	-28,464,200	0.00	-29,683,700	0.00

The Governor recommends modifying the current law transfer to the forestry account of the conservation fund to reflect reductions in typical property tax rates since FY21. Beginning with the transfer to the forestry account in FY26, the mill rate equivalent will be revised to 0.1406 mills from the current law 0.1697 mills of total equalized values.

**27. Computer Aid Payment Date**

Source of Funds	Agency Request				Governor's Recommendations			
	FY26		FY27		FY26		FY27	
	Dollars	Positions	Dollars	Positions	Dollars	Positions	Dollars	Positions
SEG-O	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 FY26. 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.

**28. Local Advisory Referenda**

The Governor recommends removing restrictions to allow municipalities and counties to conduct referenda for advisory purposes.

**29. Marijuana Tribal Refunds**

Source of Funds	Agency Request				Governor's Recommendations			
	FY26		FY27		FY26		FY27	
	Dollars	Positions	Dollars	Positions	Dollars	Positions	Dollars	Positions
GPR	0	0.00	0	0.00	0	0.00	2,900,000	0.00
TOTAL	0	0.00	0	0.00	0	0.00	2,900,000	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 #13.

**Shared Revenue and Tax Relief**

**30. Utility Aid for Energy Storage Facilities**

Source of Funds	Agency Request				Governor's Recommendations			
	FY26		FY27		FY26		FY27	
	Dollars	Positions	Dollars	Positions	Dollars	Positions	Dollars	Positions
GPR	0	0.00	0	0.00	0	0.00	4,941,800	0.00
TOTAL	0	0.00	0	0.00	0	0.00	4,941,800	0.00

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

**31. Personal Property Tax Repeal Aid Technical Modification**

The Governor recommends making a technical modification to count personal property tax repeal aid against revenue limits for school districts and technical college districts to reflect the repeal aid's original intent of property tax relief.

**32. Local Government Fund Transfer**

The Governor recommends increasing the annual July transfer from the general fund to the local government fund to cover the full amount of expenditure restraint incentive program payments, computer aid payments and video service provider fee aid payments that are paid to taxing jurisdictions from the local government fund by the fourth Monday in July. The annual July transfer will only be increased to cover the full amount of expenditure restraint incentive program payments and video service provider fee aid payments beginning in FY27, as that is when annual computer aid payments will be moved to May.

**33. Local Government Fund - Hold Harmless**

The Governor recommends increasing the transfer from the general fund to the local government fund in FY27 to compensate for the estimated loss of sales tax revenues due to the proposed sales tax exemptions for over-the-counter medications and electricity and natural gas sold for residential use during the months of May through October. This change will ensure that \$10.7 million in aid to counties and municipalities continues to be transferred to the local government fund in FY27.

**34. Public Safety Costs for 2025 NFL Draft in Green Bay**

Source of Funds	Agency Request				Governor's Recommendations			
	FY26		FY27		FY26		FY27	
	Dollars	Positions	Dollars	Positions	Dollars	Positions	Dollars	Positions
SEG-O	0	0.00	0	0.00	1,000,000	0.00	0	0.00
TOTAL	0	0.00	0	0.00	1,000,000	0.00	0	0.00

The Governor recommends providing funding on a one-time basis to Green Bay to support increased public safety expenses associated with the 2025 NFL Draft.

**Shared Revenue and Tax Relief**

**35. Sum Sufficient Reestimates**

Source of Funds	Agency Request				Governor's Recommendations			
	FY26		FY27		FY26		FY27	
	Dollars	Positions	Dollars	Positions	Dollars	Positions	Dollars	Positions
GPR	46,392,400	0.00	54,163,100	0.00	47,749,700	0.00	57,693,200	0.00
SEG-O	23,643,900	0.00	44,675,700	0.00	22,316,200	0.00	52,421,500	0.00
<b>TOTAL</b>	<b>70,036,300</b>	<b>0.00</b>	<b>98,838,800</b>	<b>0.00</b>	<b>70,065,900</b>	<b>0.00</b>	<b>110,114,700</b>	<b>0.00</b>

The Governor recommends reestimating the following appropriations to reflect anticipated utilization: county and municipal aid account, supplemental county and municipal aid account, public utility distribution account, state aid for tax exempt property, state aid for personal property tax exemption, 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.

