
Wisconsin Legislative Council

ACT MEMO



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2019 Wisconsin Act 133
[2019 Assembly Bill 472]

**Levy Limit Exception for Joint
EMS**

The state's levy limit law provides an exception from local levy limits for amounts levied by a municipality to pay for charges assessed by a joint fire department, to the extent such charges would cause the municipality to exceed the limit that is otherwise applicable. The exception only applies if the joint fire department's total charges increase at an amount less than or equal to the consumer price index plus two percent, and if the governing body of the municipality claiming the exception adopts a resolution in favor of exceeding the levy limit.

2019 Wisconsin Act 133 expands the joint fire department exception to the levy limits to also include payments for charges assessed by a joint emergency medical services (EMS) district, as first applied to the levy imposed in December 2020. The act defines a joint EMS district to mean a joint EMS district organized by any combination of two or more cities, villages, or towns under an intergovernmental cooperation contract.

Effective date: March 5, 2020

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