

# State of Wisconsin



2023 Assembly Bill 133

Date of enactment: **December 6, 2023**

Date of publication\*: **December 7, 2023**

## 2023 WISCONSIN ACT 42

AN ACT to amend 71.613 (2) (a), 71.613 (2) (b), 71.613 (2) (c), 91.04 (intro.) and 91.62 (1) (a); and to create 71.613 (1) (h) 4., 71.613 (2) (am), 71.613 (2) (bm), 71.613 (2) (cm), 71.613 (2) (d) and 91.04 (2) (bm) of the statutes; relating to: farmland preservation agreements and tax credits.

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

**SECTION 1.** 71.613 (1) (h) 4. of the statutes is created to read:

71.613 (1) (h) 4. The farm is wholly or partially covered by an agricultural conservation easement purchased under s. 93.73, except that if the farm is only partially covered, the qualifying acres calculation includes only those acres that are covered by the agricultural conservation easement and located in a farmland preservation area, as defined in s. 91.01 (16), at the end of the taxable year to which the claim relates.

**SECTION 3.** 71.613 (2) (a) of the statutes is amended to read:

71.613 (2) (a) ~~Ten dollars~~ Except as provided in par. (am), \$10, if the qualifying acres are located in a farmland preservation zoning district and are also subject to a farmland preservation agreement that is entered into after July 1, 2009.

**SECTION 4.** 71.613 (2) (am) of the statutes is created to read:

71.613 (2) (am) For taxable years beginning after December 31, 2022, the amount that may be claimed per qualifying acre under par. (a) shall be \$12.50.

**SECTION 5.** 71.613 (2) (b) of the statutes is amended to read:

71.613 (2) (b) ~~Seven dollars and 50 cents~~ Except as provided in par. (bm), \$7.50, if the qualifying acres are located in a farmland preservation zoning district but are not subject to a farmland preservation agreement that is entered into after July 1, 2009.

**SECTION 6.** 71.613 (2) (bm) of the statutes is created to read:

71.613 (2) (bm) For taxable years beginning after December 31, 2022, the amount that may be claimed per qualifying acre under par. (b) shall be \$10.

**SECTION 7.** 71.613 (2) (c) of the statutes is amended to read:

71.613 (2) (c) ~~Five dollars~~ Except as provided in par. (cm), \$5, if the qualifying acres are subject to a farmland preservation agreement that is entered into after July 1, 2009, but are not located in a farmland preservation zoning district.

**SECTION 8.** 71.613 (2) (cm) of the statutes is created to read:

71.613 (2) (cm) For taxable years beginning after December 31, 2022, the amount that may be claimed per qualifying acre under par. (c) shall be \$10.

**SECTION 9.** 71.613 (2) (d) of the statutes is created to read:

71.613 (2) (d) For taxable years beginning after December 31, 2022, \$10, if the qualifying acres are sub-

\* 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."

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ject to sub. (1) (h) 4., but only to the extent that such acres are covered by an agricultural conservation easement purchased under s. 93.73.

**SECTION 11.** 91.04 (intro.) of the statutes is amended to read:

**91.04 Department to report.** (intro.) At least once every 2 years, beginning not later than December 31, 2011, the department shall submit a farmland preservation report to the joint committee on finance, the standing committees of the legislature with jurisdiction over agriculture under s. 13.172 (3), and the board of agriculture, trade and consumer protection and provide copies of the

report to the department of revenue and the department of administration. The department shall prepare the report in cooperation with the department of revenue and shall include all of the following in the report:

**SECTION 12.** 91.04 (2) (bm) of the statutes is created to read:

91.04 (2) (bm) The amount of the tax credits per qualifying acre, and the recommendations of the department for the tax credit amounts.

**SECTION 13.** 91.62 (1) (a) of the statutes is amended to read:

91.62 (1) (a) Specifies a term of at least ~~15~~ 10 years.

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