



## WISCONSIN LEGISLATIVE COUNCIL ACT MEMO

**2015 Wisconsin Act 145**  
[2015 Senate Bill 279]

**Real Estate Transfer Fee Returns**

A real estate conveyance is exempt from the real estate transfer fee if it meets one of five exemptions provided by statute. 2015 Wisconsin Act 145 requires that a person conveying real estate file a real estate transfer fee return even if the conveyance is exempt from the fee. The Act also prohibits a city, village, town, or county from imposing a fee on a conveyance that is exempt from the real estate transfer fee.

*Effective date:* 2015 Wisconsin Act 145 first applies to property conveyed on the Act's effective date, which is February 6, 2016.

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This memo provides a brief description of the Act. For more detailed information, consult the text of the law and related legislative documents at the Legislature's Web site at: <http://www.legis.wisconsin.gov>.