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# Wisconsin Legislative Council

## ACT MEMO

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### 2021 Wisconsin Act 127 [Senate Bill 571]

### Repeal of Obsolete Tax Credits

2021 Wisconsin Act 127 repeals references to a number of tax credits that taxpayers may no longer claim due to sunset provisions that have expired. The repealed credits include:

- The farmland tax relief credit and the corresponding appropriations;
- The provisions of the earned income tax credit that pertain to taxable years beginning before January 1, 2011;
- The community development finance authority individual income credit;
- The airport development zones credit;
- The relocated business credit; and
- The personal exemption credit for natural persons.

**Effective date:** February 6, 2021

DWS:ksm