



STATE OF WISCONSIN

Assembly Journal

One-Hundred and Sixth Regular Session

FRIDAY, March 29, 2024

The Chief Clerk makes the following entries under the above date:

CHIEF CLERK REPORTS

The Chief Clerk records:

Assembly Bill 377

Presented to the Governor on Friday, March 29.

EDWARD A. BLAZEL
Assembly Chief Clerk

EXECUTIVE COMMUNICATIONS

State of Wisconsin
Office of the Governor
Madison

March 29, 2024

To the Honorable Members of the Assembly:

The following bills, originating in the Assembly, have been approved, signed and deposited in the office of the Secretary of State:

| <u>Bill Number</u> | <u>Act Number</u> | <u>Date Approved</u> |
|--------------------------|-------------------|----------------------|
| Assembly Bill 1096 | 255 | March 29, 2024 |
| Assembly Bill 1097 | 256 | March 29, 2024 |
| Assembly Bill 1098 | 257 | March 29, 2024 |
| Assembly Bill 1099 | 258 | March 29, 2024 |
| Assembly Bill 1100 | 259 | March 29, 2024 |
| Assembly Bill 1101 | 260 | March 29, 2024 |
| Assembly Bill 1102 | 261 | March 29, 2024 |
| Assembly Bill 1103 | 262 | March 29, 2024 |
| Assembly Bill 1105 | 263 | March 29, 2024 |

Respectfully submitted,
TONY EVERS
Governor

Pursuant to s. 35.095 (1)(b), Wisconsin Statutes, the following 2023 Acts have been published:

| <u>Act Number</u> | <u>Bill Number</u> | <u>Publication Date</u> |
|----------------------|-------------------------|-------------------------|
| Wisconsin Act 255 .. | Assembly Bill 1096 | March 30, 2024 |
| Wisconsin Act 256 .. | Assembly Bill 1097 | March 30, 2024 |
| Wisconsin Act 257 .. | Assembly Bill 1098 | March 30, 2024 |
| Wisconsin Act 258 .. | Assembly Bill 1099 | March 30, 2024 |
| Wisconsin Act 259 .. | Assembly Bill 1100 | March 30, 2024 |
| Wisconsin Act 260 .. | Assembly Bill 1101 | March 30, 2024 |
| Wisconsin Act 261 .. | Assembly Bill 1102 | March 30, 2024 |

Wisconsin Act 262 ..Assembly Bill 1103.....March 30, 2024
Wisconsin Act 263 ..Assembly Bill 1105.....March 30, 2024

GOVERNOR'S VETO MESSAGE

March 29, 2024

To the Honorable Members of the Assembly:

The following bills, originating in the Assembly, have been vetoed in their entirety, and were returned to their house of origin, together with the objections in writing:

| <u>Bill Number</u> | <u>Date of Veto</u> |
|--------------------|---------------------|
| Assembly Bill 34 | March 29, 2024 |
| Assembly Bill 386 | March 29, 2024 |
| Assembly Bill 388 | March 29, 2024 |
| Assembly Bill 395 | March 29, 2024 |
| Assembly Bill 398 | March 29, 2024 |
| Assembly Bill 480 | March 29, 2024 |
| Assembly Bill 510 | March 29, 2024 |
| Assembly Bill 512 | March 29, 2024 |
| Assembly Bill 541 | March 29, 2024 |
| Assembly Bill 545 | March 29, 2024 |
| Assembly Bill 603 | March 29, 2024 |
| Assembly Bill 610 | March 29, 2024 |
| Assembly Bill 669 | March 29, 2024 |
| Assembly Bill 957 | March 29, 2024 |
| Assembly Bill 1030 | March 29, 2024 |
| Assembly Bill 1065 | March 29, 2024 |
| Assembly Bill 1089 | March 29, 2024 |

I am vetoing **Assembly Bill 34** in its entirety.

This bill requires county feeding bans issued by the Department of Natural Resources be issued based on confirmed positive tests for chronic wasting disease or bovine tuberculosis in free-roaming wild animals only. Currently, the department may issue these bans based on positive tests in both free-roaming and captive animals.

I am vetoing this bill in its entirety because I object to limiting the ability of the department to reduce the spread of chronic wasting disease and bovine tuberculosis in Wisconsin. This bill disregards scientific research that suggests that chronic wasting disease can be transmitted between captive and free-roaming deer. Given that baiting and feeding are known risk factors in the transmission of chronic wasting disease, this bill would limit the department's ability to effectively respond to new positive cases in captive deer.

In 2023, chronic wasting disease was found for the first time in wild deer in Jackson, Trempealeau, Winnebago, and Polk counties. Additionally, five captive deer facilities in Dodge, Sauk, Washburn, Rock, and Oneida Counties had deer that tested positive for chronic wasting disease. We need to provide more resources to prevent the spread of this disease into new areas of the state rather than limiting an effective management tool and unnecessarily puts Wisconsin wildlife and captive deer at risk.

I am vetoing **Assembly Bill 386** in its entirety.

This bill reduces the tax rate for the third individual income tax bracket from 5.3 percent to 4.4 percent beginning with tax year 2023. Additionally, the bill expands the current retirement income exclusion to subtract from taxable income, for individuals 67 or older, payments or distributions from qualified retirement plans and certain individual retirement accounts up to \$100,000 for single filers and \$150,000 for married-joint filers beginning in tax year 2023. The bill would reduce revenues in fiscal year 2023-24 by \$1.845 billion and by \$1.4 billion annually beginning in fiscal year 2024-25.

I have been proud to sign several income tax cuts during my time in office, including keeping—and, in fact, well exceeding—my promise to provide a ten percent, middle-class tax cut targeted to Wisconsin’s working families. During my first term in office, I proudly signed one of the largest tax cuts in Wisconsin state history, which provided \$2 billion in individual income tax relief over the biennium and approximately \$1 billion annually going forward. Through this historic tax cut, combined with the tax cuts I signed during my first year in office alone, 86 percent of Wisconsin taxpayers have seen an income tax cut of 15 percent or more, with 2.4 million taxpayers receiving relief. Through the income tax cuts I have already signed into law during my time in office, Wisconsin taxpayers will see \$1.5 billion in tax relief annually, primarily targeted to the middle class. I was also recently proud to sign legislation to reduce annual child care costs for working families. Under that proposal—similar versions of which I have introduced for years—more than 110,000 Wisconsin taxpayers will see an average benefit of \$656 per filer, providing nearly \$73 million in annual tax relief.

The bipartisan effort to help reduce the tax burden for families working to afford child care by expanding the child and dependent care tax credit from 50 percent to 100 percent of the federal credit is a great example of meaningful, important work to provide tax relief to the middle class. I believe, as I have often said, when we deliver tax relief for the people of Wisconsin—just as we have—it should be real relief aimed at helping Wisconsin’s working families afford rising costs, and it should be responsible and sustainable, ensuring we can keep taxes low now and into the future without causing devastating cuts to priorities like public schools and public safety down the road. Unfortunately, this bill, similar to many before it, fails to balance these important obligations.

Making sound financial decisions and being prudent with Wisconsin taxpayer dollars remains a top priority and always will for me. I am vetoing this bill in its entirety because I object to fiscally irresponsible measures that would leave the State of Wisconsin unable to meet its basic obligations to adequately fund education, health care, public safety and aid to local governments in the 2025-27 biennium and beyond. This bill would reduce revenues by such a margin that it would likely force the state, even with ordinary revenue growth, to partially or fully drain the Budget Stabilization Fund just to provide bare minimum inflationary adjustments to key programs in the 2025-27 biennium.

Moreover, this bill could result in the state having to repay billions of dollars it received under the American Rescue Plan Act of 2021, completely reversing even under the best projected economic circumstances the progress we have made toward improving our state’s fiscal condition.

I am vetoing **Assembly Bill 388** in its entirety.

This bill establishes a child care center renovations revolving loan fund and program at the Wisconsin Economic Development Corporation, to be funded with the \$15,000,000 GPR reserved in the Joint Committee on Finance’s supplemental appropriation during the 2023-25 biennial budget. Under the program, the corporation would award interest-free loans to licensed or certified child care providers or to those individuals who demonstrate that they will be licensed or certified within one year, for renovations of child care facilities. The child care provider must submit a business plan and 3-year financial forecast demonstrating that they will be able to repay the loan. If enrollment is not established or maintained after the loan is received, the corporation must terminate the loan agreement, and the child care provider must immediately repay the outstanding loan balance. The bill requires the corporation to award 60 percent of the funds to in-home child care providers, in awards not to exceed \$30,000, and 40 percent to child care providers that are not in-home child care providers, in awards not to exceed \$95,000.

I am vetoing this bill in its entirety because I object to the Wisconsin State Legislature’s failure to address the looming child care industry fiscal cliff that, if unaddressed, will have serious consequences for our state’s workforce and economy, including thousands of projected child care programs closures, child care job losses, tens of thousands kids without child care, and half a billion dollars in economic impacts between parents leaving the workforce and reduced employer productivity. The state must make the meaningful, sustainable investments necessary to stabilize the crucial child care industry and prevent its collapse.

I also further object to limiting the Wisconsin Economic Development Corporation’s flexibility in disbursing these funds to child care providers given the Legislature’s refusal to make substantial investments to bolster our state’s child care industry and help keep child care providers open to support our state’s workforce.

Finally, I believe that the funding that was made available in the 2023-25 biennial budget should be distributed as grants to child care providers instead of loans. As a loan balance would have to be immediately repaid if a child care provider is unable to maintain enrollment, even based upon factors beyond their control, many providers, especially new providers, may be hesitant to accept these loans.

Making critical, long-term investments in our child care industry to maintain and expand access to child care in Wisconsin and reduce out-of-pocket child care costs for working families is about doing what is best for our kids, our families, and our economy. I remain hopeful the Legislature will join me in this important work.

I am vetoing **Assembly Bill 395** in its entirety.

This bill would establish requirements for peer-to-peer motor vehicle sharing programs, including license requirements, safety recall responsibilities, disclosure and notification requirements, record retention requirements, and motor vehicle insurance coverage requirements under which the sharing program, vehicle owner or vehicle driver must have vehicle liability insurance with at least the minimum statutory coverage amounts required. The bill would also require the sharing program to assume liability for a vehicle owner for bodily injury, property damage, uninsured motorist and personal injury losses, except in the case of certain acts by the vehicle's owner. Under the bill, insurance maintained by the sharing program must act as backup coverage in cases where the vehicle owner's or driver's coverage has lapsed or does not provide the required coverage. The bill would also clarify that sharing programs and shared vehicle owners are not in the vehicle rental business and are therefore exempt from local rental car taxes and state rental vehicle fees if applicable sales and use taxes were paid at the time of purchase.

I am vetoing this bill in its entirety because I object to the bill's inadequate insurance coverage requirements. Under the bill, sharing programs, vehicle owners, and vehicle drivers would only be required to have coverage for the minimum statutory insurance coverage amounts, which are outdated and too low to adequately cover the costs associated with medical bills and property damage, potentially leaving victims on the hook for the remaining costs. I am open to signing a version of this bill at a future date that provides more adequate insurance coverage requirements.

I also object to the local rental car tax and state rental vehicle fees exemption in this bill. Tourism initiatives, such as the continued financial support for the Wisconsin Center District, would likely be impacted by reduced local revenues if this bill were signed into law.

I am vetoing **Assembly Bill 398** in its entirety.

This bill specifies that compensated participants in clinical research trials shall not be treated as employees for purposes of minimum wage, worker's compensation, and unemployment insurance laws.

I am vetoing this bill in its entirety because I object to potentially depriving clinical research trial participants from receiving the protections and benefits to which employees are generally entitled, as well as related legal remedies. Additionally, the changes in this bill create a specific carveout from provisions that could otherwise classify an independent contractor as an employee for purposes of worker's compensation protections. There continues to be a well-established process that the Department of Workforce Development uses to navigate employee and contractor determinations on a case-by-case basis. The department uses a six-part test for minimum wage, and a nine-part test for unemployment insurance and worker's compensation benefits. These tests provide a guideline and consistency for classification between the relationships of individuals and employers.

I object to providing a specific carveout for clinical research trials, which may signal to other employers that they may seek similar special treatment for other work or services that would otherwise qualify for worker's compensation benefits under the law, which may further limit employee protections.

Moreover, I am concerned this bill may cause Wisconsin to fail to conform with federal requirements. Specifically, it could put Wisconsin in nonconformity with the Federal Unemployment Tax Act which may put employer tax credits and Unemployment Insurance administrative grant dollars at risk of terminating.

Finally, neither the Worker's Compensation Advisory Council nor the Unemployment Insurance Advisory Council has taken a position on the changes in the bill, and these councils should be key stakeholders for recommending such policy changes for enactment.

I am vetoing **Assembly Bill 480** in its entirety.

This bill would prohibit a person from claiming a farmland preservation tax credit for any part of the qualifying acreage on which a photovoltaic solar energy system is located, unless the system qualifies as an accessory use.

I am vetoing this bill in its entirety because I object to limiting the ability of Wisconsin's farmers to diversify potential revenue options to support their operations. I further object to the Wisconsin State Legislature unnecessarily discouraging investment in solar power across our state.

Wisconsin is working in earnest to build a workforce, economy, and infrastructure that is ready to meet the needs of the 21st Century. An important part of this effort is encouraging investment and development of renewable energy sources, including solar power. This bill is a step in the wrong direction.

I am vetoing **Assembly Bill 510** in its entirety.

This bill would establish a new legal standard for infringement relating to certain rights of parents and guardians and create a civil cause of action with regard to those such rights.

As a former science teacher, principal and state superintendent, I believe parents are the first and best teachers our kids have. There has been no change in my position in the two years since this bill was last sent to my desk and vetoed.

We know we can improve our kids' academic achievement when parents are actively involved in their kids' lives, including supporting their education. During my time as an educator and administrator, engaging with parents and family members about their kids' education was invaluable. As governor, I trust parents, educators, and school boards to work together to do what's best for our kids.

This bill is neither aimed at supporting our parents, our kids, and our schools, nor improving student outcomes, nor fostering collaboration and communication to do what is best for our kids; this bill is yet another attempt to divide our schools and communities and inject political ideology in the very last place it belongs—in our classrooms and our schools. I urge politicians on both sides of the aisle to stop using our kids as political pawns. I am vetoing this bill in its entirety because I object to sowing division in our schools, which only hurts our kids and learning in our classrooms. Now more than ever, the Wisconsin State Legislature's focus should be on doing what's best for our kids, improving school quality, and supporting our classrooms by making meaningful, sustainable investments in K-12 education. By providing long-term state support for our schools and bolstering staff resources, we can better empower and facilitate parent engagement, which is critically important for our kids' success.

I am vetoing **Assembly Bill 512** in its entirety.

This bill repeals Department of Natural Resources administrative code provisions that prohibit a person from hunting or pursuing a free-roaming wild animal with the aid of a dog from May 1 to June 30 in a designated portion of the state north of certain east-west highways. Additionally, this bill repeals Department of Natural Resources administrative code provisions restricting dog trialing and dog training on free-roaming wild animals from May 1 to June 30 in the designated northern zone.

I am vetoing this bill in its entirety because I object to increasing the risk of harassment against ground-nesting birds, deer fawns, elk calves, bear cubs and other wildlife in ecologically sensitive areas. Ample opportunities exist for individuals to hunt and train using dogs within this region outside of the May 1 to June 30 timeframe. The administrative code provisions protect wildlife during the important spring breeding and migration season.

I am vetoing **Assembly Bill 541** in its entirety.

This bill would allow out-of-state mental health care providers without a Wisconsin-issued license or credential to provide telehealth mental health care services to patients in Wisconsin, if the provider holds a license or approval from the state that the provider is physically present in when

providing telehealth services and is not under investigation for unprofessional conduct.

I am vetoing this bill because I object to efforts that may result in Wisconsinites receiving lower quality of healthcare and provides fewer protections for Wisconsinites who may then receive poor treatment or experience unethical behavior from a healthcare provider. I appreciate the need for Wisconsin to retain, train, and recruit more qualified mental health providers across our state; however, achieving that goal through potentially sacrificing the quality of healthcare that Wisconsinites may receive—most especially for mental health services, which individuals may be seeking because they are experiencing a life-threatening mental health crisis—is untenable.

With limited exception, this bill prohibits requiring mental health care providers to be licensed, registered, certified, or approved to practice in Wisconsin in order to provide telehealth mental health services to patients located in Wisconsin if that provider meets certain conditions. Wisconsin is already part of interstate compact agreements that allow out-of-state providers to practice in our state for credentials such as psychologists and other mental health professionals. This bill creates an end run around the compact system, enabling providers who do not meet these existing standards or have the same experience as Wisconsin or compact state providers to provide mental health services through telehealth to people in our state.

Further, this bill leaves patients and consumers little recourse for complaints regarding poor treatment or unethical behavior. Credentialing examining boards in Wisconsin and the Department of Safety and Professional Services have no jurisdiction in other states, complaints filed on an out-of-state practitioner would not be able to be acted upon in Wisconsin, leaving patients and consumers fighting those matters across state lines.

I cannot support legislation that is likely to ultimately reduce healthcare quality and patient protections for Wisconsinites across our state.

I am vetoing **Assembly Bill 545** in its entirety.

This bill would require that, in order to be a member of a technical college district board, an individual must be a United States citizen.

I am vetoing this bill because I object to the Wisconsin State Legislature's attempt to limit the local authority for technical college district boards to choose whom to elect. Technical college district boards are capable of identifying the best, brightest, and most qualified individuals to serve without the Legislature's unsolicited assistance.

I am vetoing **Assembly Bill 603** in its entirety.

This bill requires the Department of Transportation to place two directional assistance signs for the Prairie School and Wind Point Lighthouse at a specific I-94 interchange in Racine County.

I am vetoing the bill in its entirety because I object to putting the Department of Transportation out of compliance with its own policies, derived from federal rules regarding signage on the interstate highway system that prioritize limited signage space for signs directly related to the primary purpose of a highway interchange and prevent duplicative signage.

I am vetoing **Assembly Bill 610** in its entirety.

This bill would require any institution of higher education that receives public funding and that requires any student or prospective student to receive an immunization as a condition of attendance to waive the immunization requirement for a student or prospective student if the student or prospective student objects to the immunization for reasons of health, religion or personal conviction. In addition, the bill would stipulate that no institution of higher education may require that a student or prospective student provide any explanation or justification of the student's or prospective student's objection to an immunization. Finally, the bill would require an institution of higher education that receives public funding to inform a student or prospective student of the student's or prospective student's right to a waiver from the institution of higher education's immunization requirements in writing at any time the institution of higher education informs the student or prospective student of the immunization requirements.

I am vetoing this bill in its entirety because I object to the Wisconsin State Legislature's efforts to micromanage decisions to respond to public health incidents and restrict existing tools available higher education institutions to keep students, faculty, staff safe and healthy on their campuses. Efforts to respond to public health incidents or emergencies should be based on science and the expertise of public health experts aimed at mitigating and preventing further spread and infection. Higher education institutions have a higher risk for outbreaks of certain communicable diseases due to students living in close quarters, among other unique factors. Vaccines are safe, effective and key to preventing serious illness, hospitalizations, and death from certain communicable diseases. I trust that Wisconsin's higher education institutions are well equipped to implement mitigation measures, as necessary, in consultation with public health experts to keep their campuses healthy and safe without the political interference of the Legislature.

I am vetoing **Assembly Bill 669** in its entirety.

This bill would, if certain criteria apply, create immunity from civil and criminal liability for motor vehicle sellers and would provide that a seller is not responsible for local ordinance violations committed involving the motor vehicle.

I am vetoing this bill in its entirety because I object to creating unnecessarily broad immunity from civil and criminal liability. I appreciate the bill attempts to clarify the law involving a seller's liability after a vehicle is sold; however, under current statutory and common law, sellers are already generally not liable in the situations described by the

bill's authors. Where only minor alterations to current law may be needed, the bill is over prescriptive in addressing the issues it seeks to resolve. I am concerned, for instance, this bill would preempt any basis for a seller's liability, including liability arising out of the sale of the vehicle, except in very limited circumstances.

As I said in my veto message for 2021 Senate Bill 570, I believe the presumption should be an open courthouse door to anyone seeking justice and an honest debate of the law of the land, and any immunity or deviation from that presumption should be tailored and finite. Unfortunately, the immunities created by this bill are too broad and could be better tailored to address a seller's liability after the vehicle is sold.

I am vetoing **Assembly Bill 957** in its entirety.

This bill prohibits a political subdivision from enacting certain regulations for an animal facility in an area that is zoned exclusively or primarily for agricultural use, unless the activity affected presents a substantial threat to public health or safety or the regulations are otherwise specifically authorized. Specifically, political subdivisions may not establish: (1) animal welfare standards that are more stringent than those in state law or regulations; (2) medication and vaccination requirements that are not required or prohibited under state law or regulations; (3) limits on the use of animals while in or after leaving an animal facility, except as provided in state law or regulations; or (4) limits on the species of animal that may be raised or kept in an area that is zoned exclusively or primarily for agricultural use. The bill further provides that existing local ordinances, resolutions, or orders that conflict with the bill may not be enforced unless the regulated activity presents a substantial threat to public health or safety.

I am vetoing this bill in its entirety for several reasons. First, I object to removing control over animal welfare standards from local authorities and preempting their ability to pass ordinances with the interests of their community in mind. This bill removes the ability for local residents in municipalities throughout the state to engage in self-government by passing local ordinances related to animal welfare in animal facilities.

I am also vetoing this bill because I object to potentially revoking, simply through conflict with the provisions of this bill, existing ordinances related to animal welfare that voters in municipalities throughout the state have enacted through ballot measures.

Finally, I am vetoing this bill because of the potential impact on enforcement of animal welfare regulations at the local level. The broad language included in this bill may result in local municipalities not pursuing other enforceable ordinances that protect animal welfare due to lack of clarity with respect to the scope of the restrictions in this bill.

I am vetoing **Assembly Bill 1030** in its entirety.

This bill would prohibit the Department of Natural Resources from establishing an antlerless-only deer hunting season in the northern forest deer management zone and from issuing hunting authorizations for antlerless deer in the northern forest deer management zone. Any authorization that the department issues for a deer-hunting season in the northern forest deer management zone that is open only to hunters under the age of 16 may only authorize the killing of one deer, which may be antlered or antlerless. The bill also prohibits the department from issuing more than one authorization for an antlered deer in the northern forest deer management zone during an open season for hunting deer with a bow and arrow or crossbow, or from issuing more than one authorization during an open season for hunting deer with a muzzle-loading firearm or a firearm. These provisions would be in effect for four years.

I am vetoing this bill in its entirety because I object to circumventing the established County Deer Advisory Council process, which provides opportunities for public input on proposed deer population estimates and harvest quotas. The councils may recommend a bucks-only season based on population estimates and feedback from the public. Many deer management units have successfully implemented bucks-only hunts in recent years due to concerns over low deer population estimates.

I am also vetoing this bill because I object to limiting the ability of the Department of Natural Resources and other public and private landowners to respond to local deer population levels. Deer distribution varies across the northern forest zone and effective management requires a variety of solutions to address locally overabundant deer populations. This bill would limit flexibility for landowners to address issues on their properties that may be influenced by unique habitat factors.

Balancing the goal of providing hunters with successful hunting experiences and ensuring healthy forest habitats in Northern Wisconsin requires both collaboration and the flexibility to address challenges as they arise. The one-size-fits-all solution proposed in this bill does not strike this balance, as it limits property owners from making decisions to best manage their land and disregards public input provided via County Deer Advisory Councils.

I am vetoing **Assembly Bill 1065** in its entirety.

This bill prohibits any University of Wisconsin System institution or Wisconsin Technical College System district board from requiring applicants for admission or financial aid, students, student groups, or faculty to pledge an allegiance to, support for, or opposition to a political ideology or movement, including with respect to diversity, equity, or inclusion, as a condition of admission or financial aid, recognition or funding for a student organization, or certain employment-based considerations (including hiring,

performance reviews, promotions, and research approval). Additionally, institutions and district boards may not request or require such pledges and may not grant admission or financial aid, provide recognition or funding for a student organization (or withhold such recognition or funding), or hire, reappoint, or promote faculty on the basis of the viewpoints expressed in such a pledge.

Under current law, no individual may be discriminated against or be denied admission to, or participation, in a higher education institution due to an individual's race, color creed, religion, sex, national origin, disability, ancestry, age, sexual orientation, pregnancy, or marital or parental status. Further, according to the University of Wisconsin System's testimony on the bill, System does not require any systemwide written or spoken loyalty pledge to any political ideology or movement for any employee or student. I am therefore vetoing this bill in its entirety because I object to it as duplicative and unnecessary.

I am vetoing **Assembly Bill 1089** in its entirety.

This bill would modify certain interest rates that the Department of Revenue (DOR) applies to unpaid taxes and fees that are not yet delinquent and to overpayments of amounts to be refunded. These modifications include reducing the current law rate of 12 percent per year applicable to certain late, nondelinquent taxes and fees owed to DOR to six percent per year and increasing the interest rate on certain overpayments of taxes and fees refunded by DOR from three percent per year to six percent per year. The bill would further modify the interest rate reduction on delinquent taxes that may be available in cases where the Secretary of Revenue determines that the reduction is fair and equitable, from the current law reduced rate of 12 percent per year to six percent per year. The bill would reduce general fund revenues by \$41.5 million in fiscal year 2024- 25 and \$80.5 million in fiscal year 2025-26.

I am vetoing this bill because I object to its substantial costs at a time when the Wisconsin State Legislature has refused to make meaningful, sustainable investments to reduce out-of-pocket child care costs for working families, ensure child care providers can continue to operate, expand paid leave, improve high-speed internet statewide, and prevent higher education campus closures and layoffs, among other key areas of public investment.

Moreover, this bill, combined with others, could result in the state having to repay billions of dollars it received under the American Rescue Plan Act of 2021, completely reversing even under the best projected economic circumstances the progress we have made toward improving our state's fiscal condition.

Respectfully submitted,
TONY EVERS
 Governor