
Wisconsin Legislative Council

ACT MEMO



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2023 Wisconsin Act 12 [2023 Assembly Bill 245]

Shared Revenue, Personal Property Tax Elimination, and Milwaukee Sales Tax Authority

2023 Wisconsin Act 12 modifies the state’s approach to shared revenue for counties and municipalities, repeals Wisconsin’s personal property tax, and authorizes the City of Milwaukee and Milwaukee County to impose sales and use taxes for limited purposes. The act makes various other changes to state law, including some provisions specific to the City of Milwaukee and Milwaukee County and other provisions that apply throughout the state.

SHARED REVENUE

The state provides unrestricted aid payments, commonly referred to as “shared revenue,” to counties and municipalities under the county and municipal aid program. Under **prior law**, county and municipal aid payments equaled the amount of the payment determined for each county or municipality in 2012.

The act modifies the approach to shared revenue in the following ways:

- **General aid distributed based on current allocation.** The act creates a new trust fund account from which the Department of Administration (DOA) must make county and municipal aid payments. In 2024, the act provides that each county and municipality will receive the amount of aid that the county or municipality received in 2023. Beginning in 2025, DOA must distribute the amount that is in the trust fund account to counties and municipalities, based on the proportion of aid that each county and municipality received in 2024.¹
- **New supplemental aid.** The act also creates a separate trust fund account from which the state must pay supplemental aid to counties and municipalities for spending on certain types of services.² For counties and for the City of Milwaukee and the City of Madison, the act authorizes a supplemental aid payment equal to the greater of: (1) 10 percent of the amount of general aid the county or city received in 2024; or (2) a formula specified under the act. For municipalities other than the City of Milwaukee and the City of Madison, the act authorizes a supplemental aid payment equal to the greater of: (1) 20 percent of the amount of general aid the municipality received in 2024; or (2) a formula specified under the act. For municipalities with 2022 populations between

¹ However, the act directs DOA to reduce aid payments by a percentage of the amount of any grant that a county or municipality receives for the replacement of public transit vehicles with funds resulting from a consent decree in a class action suit against the Volkswagen Group, with the percentage amount ranging from 75 percent for urban mass transit systems that serve populations over 200,000, to 10 percent for urban mass transit systems that serve populations less than 50,000. DOA must also reduce Milwaukee County’s aid payment by \$4 million until 2035.

² The act allows supplemental aid to be used for law enforcement, fire protection, emergency medical services, emergency response communications, public works, courts, and transportation. The act prohibits the use of supplemental aid for administrative services.

5,000 and 30,000, the act authorizes additional supplemental aid in an amount equal to a municipality's proportional share of \$15 million.

- **Innovation grants.** The act creates a three-year³ innovation grant program, through which a county or municipality may receive additional funds by submitting a plan to transfer specified types of services to another county or municipality, or to a nonprofit organization or other private entity. The Department of Revenue (DOR) must promulgate administrative rules to implement the program. Counties and municipalities may first apply for the grants after DOR's rules take effect, and only with respect to contracts or agreements to transfer services that are entered into after the rules take effect. To receive an innovation grant, a county's or municipality's plan must reduce expenditures for a given service by at least 10 percent, with certain savings realized within the first two years, and all of the savings realized within three years. With certain exclusions, innovation grant payments generally equal 25 percent of the cost to provide the service in the year immediately preceding the transfer of a given service or duty. The act provides an aggregate limit of \$300 million for the program and a \$10 million limit per county or municipality. Although specified other services also qualify, the act directs DOR to prioritize grants for plans that attempt to realize savings for public safety, fire protection, and emergency services while maintaining the appropriate level of such services. The act provides that the allocation of funds between counties and municipalities that transfer services is determined under the terms of an agreement negotiated by the county or municipality. For municipalities with populations of 5,000 or less, the act also authorizes innovation planning grants for staffing and consultant expenses relating to planning the transfer of services.

REPEAL OF THE PERSONAL PROPERTY TAX

Prior law generally required personal property to be assessed and taxed for purposes of the property tax, but numerous categories of personal property were exempt from taxation.

The act repeals Wisconsin's remaining personal property tax, beginning with property tax assessments as of January 1, 2024. The act exempts most items that had been defined as "personal property" from the personal property tax, and reclassifies certain other items as real property for purposes of property taxation. In addition, beginning in 2025, the act requires DOA to provide aid to local taxing jurisdictions in an amount equal to the taxes that were levied on items of personal property based on assessments as of January 1, 2023. The act also provides that for assessments after January 1, 2024, the personal property of a railroad company is exempt from the state *ad valorem* tax, and from local assessment and taxation.

MILWAUKEE-SPECIFIC PROVISIONS

Prior law authorized the City of Milwaukee and Milwaukee County to administer their own employee retirement systems, which currently face structural deficits.

The act provides various new authorizations, requirements, and prohibitions specific to the City of Milwaukee and Milwaukee County, including new authority to levy sales and use taxes to address the structural deficits in the retirement systems, as well as other provisions that are not directly tied to the sales tax authority. The act also requires the Legislative Audit Bureau to conduct all of the following: (1) at least every five years, a financial audit of any sales and use taxes imposed under the act; (2) an annual financial audit of the city's and county's existing retirement systems; and (3) at least every five

³ DOR must distribute the grants in payments made each year during the period consisting of the first fiscal year that begins after DOR's rules implementing the program take effect, and the following two fiscal years.

years, a contracted audit of the actuarial performance of the city's and county's existing retirement systems.

Authority to Impose a Sales and Use Tax

Prior law authorized counties to impose a sales and use tax of .5 percent for the purpose of reducing the county's property tax levy. Prior law did not allow municipalities to impose a general sales and use tax.

The act authorizes the City of Milwaukee to impose a two percent sales and use tax and Milwaukee County to impose an additional sales and use tax of .4 percent, subject to certain conditions.

Under the act, the following conditions apply to the two percent sales and use tax authorized to be imposed by the **City of Milwaukee**:

- **Ordinance approved by supermajority vote.** Before the city may impose the tax, the Milwaukee Common Council must pass an ordinance authorizing the tax by a two-thirds majority vote of all members elect.
- **Purposes for which sales tax revenue may be used.** The act requires the city to use up to 90 percent of the amount of revenue generated in the first full calendar year in which the tax is imposed for pension-related costs, including payments to the existing city retirement system's unfunded actuarial accrued liability and increases in city agencies' employer contribution costs for the existing retirement system. The city must use 10 percent of the amount of revenue received in the first full calendar year the tax is imposed to maintain a level of law enforcement and fire protective and emergency medical services (EMS) that is equivalent to the level the city provided on April 1, 2023. The city must use any revenue that exceeds that amount to increase the number of law enforcement officers and paid members of the fire department, until the city employs 1,725 law enforcement officers, including 175 detectives, and maintains a daily staffing level not fewer than 218 members of the paid fire department. After that time, the city must use that excess revenue for the ongoing costs of that staffing increase.
- **Requirement to join the Wisconsin Retirement System.** As a condition of imposing the tax, the act requires the city to elect to join the Wisconsin Retirement System (WRS) for all new employees.
- **Retirement System Administration.** Beginning on the January 1 after the city enacts an ordinance to impose a sales and use tax, the act requires the city to calculate annual employer contributions for its existing retirement system using a 30-year amortization period and an annual investment return assumption that is the same as or less than the assumption used for the WRS. The act provides immunity from liability for trustees and administrators of the city's retirement system for complying with those requirements.
- **Report to the Joint Committee on Finance.** Beginning in 2026, the city must submit an annual report to the Joint Committee on Finance (JCF). The report must contain detailed information regarding the city's expenditures of the sales and use tax revenues, including expenditures and staffing levels related to law enforcement, fire protection, and other public safety measures.
- **Requirement to attain certain policy and fire staffing levels within 10 years.** The act requires the city to attain staffing levels of 1,725 law enforcement officers, including 175 detectives, and not fewer than 218 members of the paid fire department within 10 years after the tax is first imposed.

- **Supermajority vote required for spending and position increases.** Until the city repeals the sales and use tax, the act generally requires any proposal to do either of the following to be approved by a vote of two-thirds of all members of the city's Common Council: (1) new program spending; or (2) increasing the total number of positions in the city.⁴
- **Collective bargaining.** If the tax is imposed, the act prohibits the city from collectively bargaining with public safety employees on any terms of the city's existing retirement systems.
- **No new benefits for employees in existing system.** If the tax is imposed, the act prohibits the city from increasing or enhancing benefits for employees who remain in the city's existing retirement systems, except as required to comply with federal law. The act specifically prohibits changes to the city's existing retirement system that are contrary to collective bargaining agreements between the city and certain police and fire associations that were in effect through December 31, 2022 and benefits or payments defined in the city's charter in 2022.
- **Sunset.** The act requires the city to repeal the ordinance authorizing the sales and use tax effective on the first December 31 after the city's retirement system is fully funded, or 30 years after the tax takes effect, whichever occurs first.

The following conditions apply to the additional .4 percent sales tax authorized to be imposed by **Milwaukee County** under the act:

- **Ordinance approved by supermajority vote.** Before the county may impose the tax, the county board must pass an ordinance authorizing the tax by a two-thirds majority vote of all members elect.
- **Purposes for which sales tax revenue may be used.** The county must first contribute the revenue from the additional tax to the existing county retirement system's unfunded accrued liability, as determined by the retirement system's actuary. After contributing the required amount to the retirement system's unfunded actuarial accrued liability in a given year, the county must make the required payment for its pension bond obligations. The county must use any remaining revenue from the tax in a given year to make an additional payment to the county retirement system's unfunded actuarial accrued liability.
- **Requirement to join the WRS.** As a condition of imposing the tax, the county must make an election to join the WRS for all new employees.
- **Supermajority vote required for spending and position increases.** Until the county repeals the sales and use tax, the act generally requires any proposal to do either of the following to be approved by a vote of two-thirds of all members of the county board: (1) new program spending; or (2) increasing the total number of positions in the city.⁵
- **Collective bargaining.** If the tax is imposed, the act prohibits the county from collectively bargaining with public safety employees on any terms of the county's existing retirement systems.
- **No new benefits for employees in existing system.** If the tax is imposed, the act prohibits the county from increasing or enhancing benefits for employees who remain in the county's existing retirement system, except as required to comply with federal law.

⁴ That requirement does not apply to a program that is intended to reduce expenditures or consolidate or reorganize existing services into a different administrative structure without increasing spending.

⁵ That requirement does not apply to a program that is intended to reduce expenditures or consolidate or reorganize existing services into a different administrative structure without increasing spending.

- **Report to JCF.** Beginning in 2026, the county must submit an annual report to JCF. The report must contain detailed information regarding the county's expenditures of the sales and use tax revenues.
- **Sunset.** The act requires the county to repeal the ordinance imposing the tax after the county's retirement system is first fully funded, or 30 years after the additional sales and use tax takes effect, whichever occurs first.

Other City of Milwaukee and Milwaukee County-Specific Provisions

The act includes the following provisions that apply to **both the City of Milwaukee and Milwaukee County** and are not directly tied to the authority to impose a sales and use tax:

- **Plan for use or sale of unused buildings.** The act requires the city and county to identify all buildings that the county or city has authority to sell and that are not being used by the city or county. The city and county must each submit a plan to JCF for the use or sale of the buildings identified.
- **Cap on spending for cultural or entertainment matters and nonprofit partnerships.** The act provides that no more than five percent of the city's and county's total amount of budgeted expenditures may: (1) be related to cultural or entertainment matters; or (2) involve partnerships with nonprofit groups. However, the act provides exceptions for: (1) certain charter schools in the city; and (2) parks, including zoos, and health or transit services in the county.

The act also includes the following provisions that apply to the **City of Milwaukee**, whether or not the city exercises the new sales and use tax authority:

- **Changes to Milwaukee Fire and Police Commission composition and authority.** The act modifies the composition of the board of the Milwaukee Fire and Police Commission by requiring that at least two commission members must be selected from lists submitted by the employee associations that represent nonsupervisory law enforcement officers and law enforcement officers or fire fighters, respectively. The act establishes procedures regarding nominations of individuals to serve on the commission's board, including a 45-day timeline by which the mayor must appoint individuals from the lists submitted by the employee associations. The act also specifies that members of the board may not continue to serve after their terms expire. In addition, the act authorizes the chiefs of the city's police and fire departments to establish policies relating to the control and management of their departments, whereas prior law authorized the commission to do so.
- **Supermajority vote required to modify police or fire policies.** The act provides that the city may modify policies established by the city's police or fire chief only if approved by two-thirds of all members on the city's Common Council.
- **School resource officers.** The act requires Milwaukee Public Schools to ensure that at least 25 school resource officers⁶ are present at schools within the district during normal school hours, and that the school resource officers are available during certain additional time periods and events. The act requires Milwaukee Public Schools to ensure that the officers complete a 40-hour training course sponsored by the National Association of School Resource Officers.

⁶ In this context, "school resource officer" means a law enforcement officer who is deployed in community-oriented policing and assigned by the relevant law enforcement agency that employs him or her to work in a full-time capacity in collaboration with a school district.

- **Restriction on spending for a street car system and positions to promote diversity.** The act prohibits the city from expending any revenue received from its property tax levy or sales and use taxes to fund: (1) the development, operation, or maintenance of a street car system; or (2) any position for which the principal duties consist of promoting individuals or groups on the basis of their race, color, ancestry, national origin, or sexual orientation.
- **Maintenance of effort for police and fire.** In addition to the sales and use tax-specific maintenance of effort requirements, described above, the act requires the city to maintain a level of law enforcement and fire protection and EMS service that is at least equivalent to that provided by the city the previous year, as measured by the number of full-time equivalent law enforcement officers employed by the city and the daily staffing level of the paid fire department. The act allows the city to use “any reasonable method” to estimate the number of law enforcement officers and paid fire department staffing levels, and it excludes grant-funded officers and fire fighters from the maintenance of effort requirement.
- **Audit of Office of Violence Prevention.** The act requires the city to obtain an independent audit of the city’s Office of Violence Prevention and submit the results of the audit to the Legislature.

Finally, the act includes the following requirements that apply to **Milwaukee County**, whether or not a sales and use tax is imposed under the act:

- **Correctional workers report.** The act requires the county to prepare a report regarding changes to the county’s compensation plan to make the county competitive in the market for correctional workers at a sustainable level of funding.
- **Retirement system administration.** Beginning in 2024, the act requires the county to calculate its annual employer contributions for the county’s existing retirement system using not more than a 30-year amortization period and an annual investment return assumption that is the same as or less than the annual investment return assumption used by the WRS. Future unfunded actuarial accrued liability may be amortized on the basis of standard actuarial practices. In addition, if the city or county joins the WRS for new employees, the city or county must pay the remaining balance of actuarially determined normal cost contributions each year that is not covered by employee contributions.

OTHER CHANGES TO STATE LAW

Maintenance of Effort Requirements

Beginning on July 1, 2024, the act generally requires counties and municipalities to provide “maintenance of effort” certifications to DOR, with a penalty of a 15 percent reduction in a municipality’s shared revenue for failing to do so.⁷ The certifications relate to: (1) law enforcement; and (2) fire protection and EMS, with different requirements for each of those categories.

Law Enforcement and Fire

With respect to law enforcement, the act applies the certification requirement only to municipalities with populations greater than 20,000. Specifically, the act requires those municipalities to annually

⁷ The act provides limited exceptions for counties and municipalities that consolidate services, for the year following that consolidation, and for municipalities in which law enforcement services are provided solely by a county sheriff on a non-contractual basis.

certify to DOR that the municipality has maintained a level of law enforcement that is at least equivalent to that provided in the municipality in the previous year. The certifications must include a statement from the person in charge of providing law enforcement that certifies that any of the following has been maintained at a level at least equivalent to the previous year:

- Moneys raised by tax levy and expended for employment costs of law enforcement officers.
- The percentage of the total moneys raised by tax levy that is expended for employment costs of law enforcement officers.
- The number of full-time equivalent law enforcement officers employed by or assigned to the municipality, not including officers whose positions are funded by state or federal grants.⁸

Fire Protection and Emergency Medical Services

With respect to fire protection and EMS, the certification requirement applies to all counties and municipalities. The act requires counties and municipalities to annually certify to DOR that the county or municipality has maintained at least two of the following at a level at least equivalent to the previous year:

- Expenditures, not including capital expenditures, for fire protection and EMS.
- The number of full-time equivalent fire fighters and EMS personnel employed by or assigned to the county or municipality.
- The level of training and maintenance of licensure for fire fighters and EMS personnel providing fire protection and EMS within the county or municipality.
- Response times for fire protection and EMS throughout the county or municipality, adjusted for call location.

High School Incident Statistics

The act requires public high schools, including independent charter schools, and private high schools that participate in a choice program,⁹ to collect and maintain statistics regarding incidents that occur in certain locations and time periods. The requirement applies to the following types of incidents, if the incidents: (1) occur on property owned or leased by the school or the relevant governing body; (2) occur during school hours, a school-sanctioned event, or the transportation of pupils to or from school; and (3) are reported to law enforcement and result in the filing of a charge or citation:

- Homicide.
- Sexual assault.
- Burglary, robbery, or theft.
- Certain types of battery, substantial battery, or aggravated battery.
- Arson.
- Use or possession of alcohol, a controlled substance, or a controlled substance analog.

⁸ The act allows that number to be estimated using “any reasonable method,” but the act specifies that only positions that are actually filled may be considered.

⁹ Wisconsin law provides for four different programs that allow qualifying students to receive a state-funded tuition voucher to attend a private school. These programs are collectively referred to as “choice programs.”

- Possession of a firearm in violation of the gun-free school zones law.
- Disorderly conduct in violation of a municipal ordinance.

The act requires public, charter, and choice highs schools to report those statistics on an annual basis to the school board or the Department of Public Instruction (DPI), respectively. The act requires DPI to promulgate rules to administer the reporting requirements, and it directs the Department of Justice (DOJ) to cooperate with DPI to develop a reporting system that incorporates DOJ's uniform crime reporting system.

The act also requires DPI to include certain school, school district, and statewide totals and averages regarding such statistics in school report cards. However, the act prohibits DPI from considering the statistics when determining a school's performance or school district's improvement for the report card.

Levy Limit Adjustments

Prior law, generally retained by the act, places a limit, commonly referred to as a "levy limit," on the amount by which a municipality or county may increase its property tax levy. However, a number of exceptions apply. Most relevant to the act, prior law generally provided an increase, and a corresponding decrease, of a county's or municipality's levy limit to account for the transfer of services from one county or municipality to another.

The act requires both the transferring county or municipality and the county or municipality assuming new services to file a notice with DOR in order for a county's or municipality's levy limit to be increased or decreased to account for the transfer of services.

In addition, with respect to the impact of tax incremental districts (TIDs) on levy limits, the act modifies what is included in the valuation factor¹⁰ for determining a local levy limit. In addition, beginning with TIDs created in 2025, the act sunsets the one-time levy limit increase allowed under prior law upon the termination of a TID, and replaces it with a relatively smaller, one-time increase upon TID termination.

Authority to Form Joint Police and Fire Departments

Prior law specifically authorized cities to form joint police and fire departments with other cities, but not with towns and villages. **The act** authorizes cities to create joint police or fire departments with towns or villages.

Comparative Report on Local Spending

Prior law, retained by the act, requires DOR to collect annual information from counties, municipalities, and certain other local units of government regarding specified sources of revenue, government expenditures, debt, financial audits, and other specified information. **The act** requires DOR to produce a comparative local government spending report regarding that information on an annual basis, and to display the information on its website.

Advisory Referenda

Prior law generally allowed counties and municipalities to hold advisory referenda to gauge public opinion on a given topic. **The act** prohibits counties and municipalities from holding advisory referenda, with exceptions for advisory referenda regarding: (1) capital expenditures proposed to be

¹⁰ The "valuation factor" is part of an equation that allows the prior levy to be increased in proportion to any increase in a municipality's equalized value due to net new construction.

funded with county or municipality property tax revenue; (2) local shared revenue agreements; (3) cooperative boundary agreements; and (4) certain cable and telecommunication operations.

Minority Hiring Preferences

Prior law did not prohibit local units of government from adopting hiring and procurement preferences to remediate historic discrimination. **The act** prohibits counties and municipalities from discriminating against, or granting preferential treatment to, persons in certain protected classes when making employment decisions or contracting for public works, unless that preferential treatment is required to secure federal aid. The protected classes specified under the act include classes based on race, color, ancestry, national origin, or sexual orientation.

Business Closures to Control Communicable Disease Outbreaks

Prior law, generally retained by the act, directs local health officials to take measures necessary to prevent, suppress, and control communicable diseases, and to forbid public gatherings when deemed necessary to control outbreaks or epidemics.

The act generally prohibits local health officers from mandating the closure of one or more businesses for longer than 30 days to control an outbreak or epidemic of communicable disease. The act allows for one 30-day extension of such a mandate, if the extension is approved by the relevant local government body. The act prohibits a mandate to close more than one business from distinguishing between essential and non-essential businesses.

Quarry Operations

Generally, many aspects of quarry operations are regulated under state or federal law, but local ordinances also affect quarry operations.

The act specifies the extent of local authority to regulate certain quarry operations. Specifically, the act applies to quarries that extract and process nonmetallic minerals (soil, clay, sand, gravel, or construction aggregate) that are primarily used for a public works project or a private construction or transportation project.

The act authorizes towns, villages, cities, and counties to require quarry operators to obtain a conditional use permit or a licensing permit to conduct quarry operations, but the act prohibits a town, village, city, or county from applying any new permit or license requirements to certain existing or expanding quarry operations. The act also prohibits towns, villages, cities, and counties from imposing licensing requirements if the same requirements have been addressed through zoning. The act requires licensing permits to have a duration of at least five years, and it requires licensing permit conditions to be related to the purpose of the ordinance requiring the licensing permit and based on substantial evidence.

In addition, the act specifically authorizes counties and municipalities to regulate certain aspects of blasting at quarries and generally prohibits them from regulating other aspects of blasting. However, under the act, a county or municipality may petition the Department of Safety and Professional Services for authority to impose additional conditions on blasting.

Finally, the act prohibits counties and municipalities from regulating quarry operators' hours of operation in certain circumstances in which a quarry is producing materials that will be used in a public works project.

Ambulance Staffing and EMS Certification Requirements

The act makes several changes to current law relating to ambulance staffing requirements and certification of EMS personnel.

National Registration for Emergency Medical Responders

Generally, Wisconsin law establishes multiple levels of practice for EMS personnel, with different credentialing requirements for each practice level. Among other eligibility requirements for an initial license or certification, **prior administrative rules** required applicants at all practice levels to be registered with the National Registry of Emergency Medical Technicians (NREMT), and to either be certified by NREMT or have completed an assessment exam through the NREMT.

The act prohibits the Department of Health Services (DHS) from requiring a NREMT registration and assessment exam for the first EMS practice level, called an emergency medical responder. However, the act allows an ambulance provider to require such an exam, for example, as a condition of employment.

Certification Based on Military Experience

As mentioned, EMS personnel must obtain a license or certification at every practice level. Under **prior law**, generally retained by the act, an applicant for the first practice level certification (as an emergency medical responder) generally must satisfactorily complete a course that meets certain guidelines, among other requirements. However, prior law specified that experience gained in connection with military service may satisfy the course completion requirement, if DHS determines that the military experience is “substantially equivalent” to the course ordinarily required.

For purposes of the exception to the course completion requirement for emergency medical responders, **the act** authorizes ambulance service providers and EMS programs, rather than DHS, to determine whether the exception applies. In addition, rather than requiring the military experience to be “substantially equivalent” to the generally required course, the act requires that the applicant has obtained “relevant” education, training, and experience in connection with military service.

Ambulance Staffing Requirements

Generally, when an ambulance transports a sick, disabled, or injured individual, generally at least two emergency medical technicians (EMTs) or one EMT and one training permit holder must be present. **Prior law** generally required one of those EMTs to also generally be licensed at the same level of care as the ambulance service.

The act allows an ambulance engaged in non-emergent interfacility transport to be staffed with one EMT who is in the patient compartment during transport of the patient and one individual who has a certification in cardiopulmonary resuscitation, through a course approved by DHS.

In addition, the act prohibits DHS from requiring rural ambulance service providers¹¹ to stock an ambulance with certain equipment as a condition of upgrading an ambulance’s service level to the highest level of license of any practitioner staffing the ambulance.

Finally, the act prohibits ambulance service providers and EMS programs from prohibiting their employees or volunteers from being employed by or volunteering with another ambulance service provider.

¹¹ In this context, a “rural ambulance service provider” is an ambulance service provider for which the population of the largest single municipality in the ambulance service provider’s service area is less than 10,000.

Grants for Providing Transportation for Medical Care

Prior law authorized grants for local units of government for providing transportation for medical care. **The act** repeals the authority for those grants.

Local Input for Stewardship Projects

The Warren Knowles-Gaylord Nelson Stewardship Program (“stewardship program”) authorizes state borrowing for state land acquisition and certain other purposes relating to preserving wildlife habitat and expanding opportunities for outdoor recreation. Certain stewardship projects are subject to approval by JCF under a 14-day passive review procedure. **Prior law**, retained by the act for land acquisition projects located south of Highway 8, requires the Department of Natural Resources (DNR) to take resolutions passed by affected local units of government into consideration before approving the obligation of stewardship funds for land acquisition.

For proposed land acquisition projects and activities located north of Highway 8, **the act** prohibits DNR from approving the obligation of funds, or requesting approval of such obligation from JCF, unless every county and municipality in which the land is located adopts a resolution approving the project or activity by a majority vote of its governing body.

Effective date: The act generally takes effect on June 22, 2024, with the following exceptions:

- Certain provisions relating to the administration and auditing of existing City of Milwaukee and Milwaukee County retirement systems, and the imposition of new sales and use taxes in the City of Milwaukee and Milwaukee County take effect on the January 1 of the year following the year that the city or county passes an ordinance to impose a sales and use tax under the bill.
- Certain provisions relating to ambulance staffing and EMS requirements take effect on January 1, 2024.
- A number of other provisions take effect on July 1, 2024.

For a full history of the act, visit the Legislature’s [bill history page](#).

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