

Fiscal Estimate - 2025 Session

☒ Original ☐ Updated ☐ Corrected ☐ Supplemental

LRB Number 25-2730/1		Introduction Number AB-0228	
Description tax incremental financing districts containing qualified data centers			
Fiscal Effect			
State:			
<input type="checkbox"/> No State Fiscal Effect			
<input type="checkbox"/> Indeterminate			
<input type="checkbox"/> Increase Existing Appropriations		<input type="checkbox"/> Increase Existing Revenues	
<input type="checkbox"/> Decrease Existing Appropriations		<input type="checkbox"/> Decrease Existing Revenues	
<input type="checkbox"/> Create New Appropriations		<input checked="" type="checkbox"/> Increase Costs - May be possible to absorb within agency's budget	
		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
		<input type="checkbox"/> Decrease Costs	
Local:			
<input type="checkbox"/> No Local Government Costs			
<input checked="" type="checkbox"/> Indeterminate			
1. <input type="checkbox"/> Increase Costs		3. <input type="checkbox"/> Increase Revenue	
<input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory		<input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	
2. <input type="checkbox"/> Decrease Costs		4. <input type="checkbox"/> Decrease Revenue	
<input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory		<input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	
5. Types of Local Government Units Affected			
<input type="checkbox"/> Towns		<input checked="" type="checkbox"/> Village	
<input type="checkbox"/> Counties		<input checked="" type="checkbox"/> Cities	
<input type="checkbox"/> School Districts		<input type="checkbox"/> Others	
		<input type="checkbox"/> WTCS Districts	
Fund Sources Affected		Affected Ch. 20 Appropriations	
<input type="checkbox"/> GPR <input type="checkbox"/> FED <input type="checkbox"/> PRO <input type="checkbox"/> PRS <input type="checkbox"/> SEG <input type="checkbox"/> SEGS			
Agency/Prepared By		Authorized Signature	
DOR/ Craig Steinfeldt (608) 266-5705		Cari Redington (608) 266-2943	
		Date	
		5/8/2025	

Fiscal Estimate Narratives

DOR 5/8/2025

LRB Number	25-2730/1	Introduction Number	AB-0228	Estimate Type	Original
Description tax incremental financing districts containing qualified data centers					

Assumptions Used in Arriving at Fiscal Estimate

Under current law, the equalized value of the taxable property of a new or amended tax incremental district (TID) plus the value increment of all existing TIDs in a city or village may not exceed 12 percent of the total equalized value of taxable property in the city or village. Under this bill, the 12 percent rule does not apply to a TID that contains within its boundaries a qualified data center certified by WEDC if all of the project costs of the TID are related to the qualified data center.

The local fiscal effect is indeterminate as the department does not have any financial data on current and future data centers. One data center currently proposed for Beaver Dam, Wisconsin might qualify under the bill.

The bill will not affect the increments for existing tax increment districts.

The department cannot absorb one-time costs of \$43,600 for computer programming costs.

Long-Range Fiscal Implications

Fiscal Estimate Worksheet - 2025 Session

Detailed Estimate of Annual Fiscal Effect

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Description tax incremental financing districts containing qualified data centers	
I. One-time Costs or Revenue Impacts for State and/or Local Government (do not include in annualized fiscal effect): \$43,600 for computer programming costs	
II. Annualized Costs:	Annualized Fiscal Impact on funds from:
	Increased Costs Decreased Costs
A. State Costs by Category	
State Operations - Salaries and Fringes	\$
(FTE Position Changes)	
State Operations - Other Costs	
Local Assistance	
Aids to Individuals or Organizations	
TOTAL State Costs by Category	\$
B. State Costs by Source of Funds	
GPR	
FED	
PRO/PRS	
SEG/SEG-S	
III. State Revenues - Complete this only when proposal will increase or decrease state revenues (e.g., tax increase, decrease in license fee, etc.)	
	Increased Rev Decreased Rev
GPR Taxes	\$
GPR Earned	
FED	
PRO/PRS	
SEG/SEG-S	
TOTAL State Revenues	\$
NET ANNUALIZED FISCAL IMPACT	
	<u>State</u> <u>Local</u>
NET CHANGE IN COSTS	\$
NET CHANGE IN REVENUE	\$
 Agency/Prepared By Authorized Signature Date	
DOR/ Craig Steinfeldt (608) 266-5705	Cari Redington (608) 266-2943 5/8/2025