
Wisconsin Legislative Council

ACT MEMO



Prepared by: Abby Gorzlancyk, Staff Attorney

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2025 Wisconsin Act 38
[2025 Senate Bill 84]

**Exemption From the Real Estate
Transfer Fee**

BACKGROUND

Under current law, a real estate transfer fee of 30 cents for each \$100 in value is imposed on the sale of real estate. State statutes provide numerous exceptions to the real estate transfer fee, including for transfers of real estate between a parent and child, stepparent and child, and parent and son-in-law or daughter-in-law, as long as the transfer is for nominal or no consideration.¹

2025 WISCONSIN ACT 38

The act adds transfers between grandparent and grandchild for nominal or no consideration to the existing real estate transfer fee exemptions for familial transfers. The change first applies to conveyances filed on the act's effective date.

Effective date: November 1, 2025

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

AG:jal

¹ For the full list of statutory exemptions to the real estate transfer fee, see s. [77.25](#), Stats.