
Wisconsin Legislative Council

AMENDMENT MEMO



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2025 Senate Bill 178

Senate Amendment 1

BACKGROUND

The Wisconsin Housing and Economic Development Authority (WHEDA) administers a low-income housing tax credit program according to a qualified allocation plan (QAP). A QAP is required by federal law and establishes the criteria and process for allocating housing tax credits to qualified rental housing developments in Wisconsin. WHEDA periodically adopts a new QAP and the current QAP governs the tax credit program for calendar years 2025 and 2026.¹

2025 SENATE BILL 178

Among other provisions, Senate Bill 178 generally requires WHEDA to set aside 35 percent of the state's low-income housing tax credits it allocates each year for rural areas. Under the bill, this requirement begins on January 1, 2025.

SENATE AMENDMENT 1

Senate Amendment 1 changes the timing of when the rural areas set aside must begin. Under the amendment, the rural areas set aside begins when WHEDA adopts its next QAP after the bill goes into effect. The amendment also clarifies that the rural areas set aside only applies to state tax credits WHEDA allocates each year pursuant to the QAP.

BILL HISTORY

Senator Quinn offered Senate Amendment 1 on May 2, 2025. On May 9, 2025, the Senate Committee on Insurance, Housing, Rural Issues and Forestry recommended adoption of Senate Amendment 1, and recommended passage of the bill, as amended, on votes of Ayes, 5; Noes, 0.

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

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¹ The current QAP can be found [here](#).