
Wisconsin Legislative Council

AMENDMENT MEMO



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2025 Senate Bill 231

Senate Substitute Amendment 1

2025 SENATE BILL 231

Senate Bill 231 would create two income tax credits aimed at promoting the development of film production in Wisconsin.

First, the bill would create a film production services credit, equal to 30 percent of wages paid to Wisconsin residents, 30 percent of production expenditures, and an amount equal to sales taxes paid by a claimant for purchases of personal property and taxable services used directly in producing a qualified film production. Qualifying expenditures must meet certain spending thresholds depending on the length of production; the credit for qualifying wages may not exceed an amount equal to \$250,000 of salary and wages, excluding the claimant's two highest-paid employees, if other production expenditures exceed \$1,000,000; and certain types of productions are excluded from the credit. The production expenditure portion of the credit would be refundable, while other elements of the credit may be sold or carried forward.

The second income tax credit created by the bill would provide credit for film production company investment, for the first three years a film production company is doing business in Wisconsin, in an amount equal to 30 percent of the purchase price of qualifying personal and real property. This credit may be carried forward or sold by the claimant.

The bill also creates a state film office, which, among its responsibilities, must accredit productions as eligible for the above credits, prescribe rules for audit requirements, and may not allocate more than \$10,000,000 in total credits or more than \$1,000,000 to any single applicant each fiscal year. Additionally, beginning in 2027, the bill directs the Legislative Audit Bureau to conduct a biennial performance evaluation of the state film office's program to accredit productions.

SENATE SUBSTITUTE AMENDMENT 1

Senate Substitute Amendment 1 maintains the general substantive requirements and qualifications for the credits created under the bill but, at the suggestion of the Department of Revenue (DOR), makes certain administrative changes to prevent duplication of claims based on the same expenses; clarifies the refundability, carry-forward, and sale of credits; requires the state film office to notify DOR of a claimant's approved application within 30 days; and precludes claims for interest in instances relating to amended returns. The substitute amendment also clarifies the role of the state film office to both accredit productions and certify expenses, more clearly reflecting its intended role in approval of the proposed credits.

BILL HISTORY

Senator Bradley offered Senate Substitute Amendment 1 on May 22, 2025. On June 3, 2025, the Senate Committee on Utilities, Technology and Tourism voted to recommend adoption of Senate Substitute Amendment 1 on a vote of Ayes, 5; Noes, 0, and passage of the bill, as amended, on a vote of Ayes, 5; Noes, 0.

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

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