



State of Wisconsin  
2025 - 2026 LEGISLATURE

LRB-2497/1

KP:emw

## 2025 SENATE BILL 181

April 14, 2025 - Introduced by Senators MARKLEIN, JAMES, CABRAL-GUEVARA, NASS, PFAFF, SPREITZER and TESTIN, cosponsored by Representatives KURTZ, GUSTAFSON, BEHNKE, DITTRICH, DONOVAN, DUCHOW, FRANKLIN, GREEN, KAUFERT, KITCHENS, MAXEY, MELOTIK, MOSES, MURSAU, NEUBAUER, PALMERI, PIWOWARCZYK, STEFFEN, SUBECK, UDELL, VANDERMEER and NEDWESKI. Referred to Committee on Health.

1     **AN ACT** *to amend* 79.05 (2) (c); *to create* 66.0602 (3) (o) of the statutes;  
2             **relating to:** a levy limit exemption for regional emergency medical systems  
3             and eligibility for the expenditure restraint incentive program.

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### ***Analysis by the Legislative Reference Bureau***

Generally, under current law, local levy limits are applied to the property tax levies that are imposed by political subdivisions. A political subdivision may not increase its levy by a percentage that exceeds its “valuation factor,” which is the greater of 0 percent or the percentage change in the political subdivision’s equalized value due to new construction, less improvements removed. Current law also contains a number of exceptions to the levy limit, such as amounts a county levies for a countywide emergency medical system, for a county children with disabilities education board, and for certain bridge and culvert construction and repair. This bill creates an additional exception to local levy limits. Under the bill, the amounts a city, village, town, or county levies for costs associated with regional emergency medical services, either through participation in a joint emergency services district or through one or more intergovernmental agreements to provide emergency medical services, or both, are exempt. Under the bill, “regional” means consisting of a service area that is at least 232 square miles or includes at least eight municipalities.

The bill also excludes expenditures of amounts levied for a regional emergency medical system that are exempt from local levy limits under the bill from being

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considered in determining eligibility for an expenditure restraint incentive program payment. Under current law, a municipality is eligible to receive an expenditure restraint incentive program payment if its property tax levy is greater than 5 mills and if the annual increase in its municipal budget, subject to certain exceptions, is less than the sum of factors based on inflation and the increased value of property in the municipality as a result of new construction.

For further information see the state and local fiscal estimate, which will be printed as an appendix to this bill.

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***The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:***

**SECTION 1.** 66.0602 (3) (o) of the statutes is created to read:

66.0602 (3) (o) 1. In this paragraph, “regional” means consisting of a service area that is at least 232 square miles or includes at least 8 municipalities.

2. Subject to subds. 3., 4., 5., and 6., the limit otherwise applicable under this section does not apply to the amount, or a portion of that amount, that a political subdivision levies in that year for costs associated with regional emergency medical services, either through participation in a joint emergency medical services district or through one or more intergovernmental agreements to provide emergency medical services, or through both. The costs that are eligible for the exception to the limit that is described in this subdivision include costs associated with regional emergency medical services that are provided by a fire department.

3. The exception to the limit that is described in subd. 2. applies only if the amount levied under subd. 2. for the current year increases, relative to the amount levied under subd. 2. for the previous year, by a percentage that is less than or equal to the percentage change in the U.S. consumer price index for all urban consumers, U.S. city average, as determined by the U.S. department of labor, for the 12 months ending on August 31 of the year of the levy, plus 5 percent. This subdivision does

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1 not apply if the political subdivision did not levy an amount under subd. 2. for the  
2 previous year.

3 4. The exception to the limit that is described in subd. 2. applies only if the  
4 joint emergency medical services district or political subdivision, as applicable,  
5 confirms to the department of revenue that the joint emergency medical services  
6 district or political subdivision, as applicable, has a regional service area.

7 5. The exception to the limit that is described in subd. 2. applies only if a  
8 contract or other agreement identifies one entity as responsible for coordination of  
9 emergency medical services across the service area.

10 6. If a political subdivision levies an amount under subd. 2. for a year, no other  
11 paragraph in this subsection applies to that amount.

12 **SECTION 2.** 79.05 (2) (c) of the statutes is amended to read:

13 79.05 (2) (c) Its municipal budget; exclusive of principal and interest on long-  
14 term debt and exclusive of revenue sharing payments under s. 66.0305, payments of  
15 premiums under s. 66.0137 (5) (c) 1. and 1m., expenditures of amounts levied under  
16 s. 66.0602 (3) (o), revenues generated from a tax imposed under s. 77.701, payments  
17 received under s. 79.038, expenditures of payments due to the termination of a tax  
18 incremental district under s. 79.096 (3), recycling fee payments under s. 289.645,  
19 expenditures of grant payments under s. 16.297 (1m), unreimbursed expenses  
20 related to an emergency declared under s. 323.10, expenditures from moneys  
21 received pursuant to P.L. 111-5, grants received from the state or federal  
22 government for the purpose of providing law enforcement, fire protection, or  
23 emergency medical services, and expenditures made pursuant to a purchasing  
24 agreement with a school district whereby the municipality makes purchases on

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behalf of the school district; for the year of the statement under s. 79.015 increased over its municipal budget as adjusted under sub. (6); exclusive of principal and interest on long-term debt and exclusive of revenue sharing payments under s. 66.0305, payments of premiums under s. 66.0137 (5) (c) 1. and 1m., expenditures of amounts levied under s. 66.0602 (3) (o), revenues generated from a tax imposed under s. 77.701, payments received under s. 79.038, expenditures of payments due to the termination of a tax incremental district under s. 79.096 (3), recycling fee payments under s. 289.645, expenditures of grant payments under s. 16.297 (1m), unreimbursed expenses related to an emergency declared under s. 323.10, expenditures from moneys received pursuant to P.L. 111-5, grants received from the state or federal government for the purpose of providing law enforcement, fire protection, or emergency medical services, and expenditures made pursuant to a purchasing agreement with a school district whereby the municipality makes purchases on behalf of the school district; for the year before that year by less than the sum of the inflation factor and the valuation factor, rounded to the nearest 0.10 percent.

### SECTION 3. Initial applicability.

(1) The treatment of s. 66.0602 (3) (o) first applies to a levy that is imposed in December of the year of the first January 1 after the effective date of this subsection.

**(END)**