

State of Wisconsin



2025 Assembly Bill 140

Date of enactment: July 8, 2025
Date of publication*: July 9, 2025

2025 WISCONSIN ACT 16

AN ACT to create 66.1105 (17) (i) of the statutes; **relating to:** tax incremental financing districts containing qualified data centers.

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

SECTION 1. 66.1105 (17) (i) of the statutes is created to read:

66.1105 (17) (i) *Data center district exception.* 1. In this paragraph:

a. "Data center" means a qualified data center certified under s. 238.40 (2).

b. "Data center district" means a tax incremental district that contains within its boundaries a data center.

2. If all project costs of a data center district are related to a data center located within the district, all of the following apply:

a. The 12 percent limit findings requirement described under subd. (4) (gm) 4. c. does not apply to the creation of the data center district or the amendment of a project plan for the data center district.

b. With regard to the creation, or amendment of a project plan, of a tax incremental district in a city that has created a data center district that is excepted under

subd. 2. a., a calculation under sub. (4) (gm) 4. c. shall exclude the value increment of the excepted data center district from the calculation of the sum of the equalized value of taxable property of the created or amended district plus the value increment of all existing districts and from the total equalized value of taxable property within the city.

3. No project plan of a data center district that is excepted under subd. 2. a. may be amended to include project costs not related to a data center located within the district.

4. No data center district that is excepted under subd. 2. a. may allocate positive tax increments as provided under sub. (4e) or (6) (d), (e), or (f).

5. This paragraph applies only to the following:

a. Tax Incremental District Number 5 in the city of Port Washington if the district is created before January 1, 2028.

b. Tax Incremental District Number 10 in the city of Beaver Dam.

* Section 991.11, WISCONSIN STATUTES: Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication."