



State of Wisconsin
2025 - 2026 LEGISLATURE

LRB-1027/P2

KP:cdc&skw

DOA:.....Quinn, BB0105 - Universal changing stations credit

FOR 2025-2027 BUDGET -- NOT READY FOR INTRODUCTION

AN ACT ...; relating to: the budget.

Analysis by the Legislative Reference Bureau

TAXATION

INCOME TAXATION

Tax credit for installing universal changing stations

This bill creates an income and franchise tax credit for small businesses that install universal changing stations. Under the bill, a “universal changing station” is a floor-mounted or wall-mounted, powered, and height-adjustable adult changing table with a safety rail that can be used for personal hygiene by an individual with a disability of either sex and the individual’s care provider.

The credit applies for taxable years beginning after December 31, 2024. Under the bill, a small business is any entity that, during the preceding taxable year, either had gross receipts of no more than \$1,000,000 or employed no more than 30 full-time employees. The credit is equal to 50 percent of the amount the small business paid to install the universal changing station, up to a maximum credit of \$5,125. The credit may be claimed only if the universal changing station meets certain requirements relating to size, maneuverability space, weight load, and adjustability.

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

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

SECTION 1. 71.07 (8m) of the statutes is created to read:

71.07 (8m) UNIVERSAL CHANGING STATION CREDIT. (a) *Definitions.* In this subsection:

1. “Claimant” means a sole proprietor, a partner of a partnership, a member of a limited liability company, or a shareholder of a tax-option corporation who files

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a claim under this subsection and meets either of the following conditions during the preceding taxable year:

a. Had gross receipts that did not exceed \$1,000,000.

b. Employed no more than 30 full-time employees.

2. “Full-time employee” means an individual who is employed for at least 30 hours per week for 20 or more calendar weeks during a taxable year.

3. “Universal changing station” means a powered and height-adjustable adult changing table that is either floor mounted or wall mounted with a safety rail and can be used by an individual with a disability of either sex and the individual’s care provider for personal hygiene and that satisfies all of the following:

a. The changing table can lower to a height of 8 inches and raise to a height of 34 inches.

b. The changing table is at least 31 inches wide by 72 inches long.

c. The changing table supports at least 350 pounds.

(b) *Filing claims.* For taxable years beginning after December 31, 2024, subject to the limitations provided in this subsection, a claimant may claim as a credit against the tax imposed under s. 71.02, up to the amount of those taxes, an amount equal to 50 percent of the amount the claimant paid during the taxable year to install a universal changing station.

(c) *Limitations.* 1. No credit may be claimed under this subsection unless the universal changing station is installed in a single-occupant restroom that measures at least 8 feet by 10 feet, with adequate space for a wheelchair and a care provider to maneuver; that is equipped with a waste receptacle, a toilet, a lavatory, a soap

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dispenser, and a paper towel dispenser; and that complies with accessibility standards under the federal Americans with Disabilities Act.

2. The credit claimed under this subsection may not exceed \$5,125.

3. Partnerships, limited liability companies, and tax-option corporations may not claim the credit under this subsection, but the eligibility for, and the amount of, the credit are based on the amounts paid by the entity. A partnership, limited liability company, or tax-option corporation shall compute the amount of credit that each of its partners, members, or shareholders may claim and shall provide that information to each of them. Partners, members, and shareholders may claim the credit in proportion to their ownership interests.

(d) *Administration.* Section 71.28 (4) (e) to (h), as it applies to the credit under s. 71.28 (4), applies to the credit under this subsection.

SECTION 2. 71.10 (4) (ha) of the statutes is created to read:

71.10 (4) (ha) Universal changing station credit under s. 71.07 (8m).

SECTION 3. 71.28 (8m) of the statutes is created to read:

71.28 (8m) UNIVERSAL CHANGING STATION CREDIT. (a) *Definitions.* In this subsection:

1. “Claimant” means a person who files a claim under this subsection and meets either of the following conditions during the preceding taxable year:

- a. Had gross receipts that did not exceed \$1,000,000.
- b. Employed no more than 30 full-time employees.

2. “Full-time employee” means an individual who is employed for at least 30 hours per week for 20 or more calendar weeks during a taxable year.

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3. “Universal changing station” has the meaning given in s. 71.07 (8m) (a) 3.

(b) *Filing claims.* For taxable years beginning after December 31, 2024, subject to the limitations provided in this subsection, a claimant may claim as a credit against the tax imposed under s. 71.23, up to the amount of those taxes, an amount equal to 50 percent of the amount the claimant paid during the taxable year to install a universal changing station.

(c) *Limitations.* 1. No credit may be claimed under this subsection unless the universal changing station is installed in a single-occupant restroom that measures at least 8 feet by 10 feet, with adequate space for a wheelchair and a care provider to maneuver; that is equipped with a waste receptacle, a toilet, a lavatory, a soap dispenser, and a paper towel dispenser; and that complies with accessibility standards under the federal Americans with Disabilities Act.

2. The credit claimed under this subsection may not exceed \$5,125.

3. Partnerships, limited liability companies, and tax-option corporations may not claim the credit under this subsection, but the eligibility for, and the amount of, the credit are based on the amounts paid by the entity. A partnership, limited liability company, or tax-option corporation shall compute the amount of credit that each of its partners, members, or shareholders may claim and shall provide that information to each of them. Partners, members, and shareholders may claim the credit in proportion to their ownership interests.

(d) *Administration.* Subsection (4) (e) to (h), as it applies to the credit under sub. (4), applies to the credit under this subsection.

SECTION 4. 71.30 (3) (cu) of the statutes is created to read:

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71.30 (3) (cu) Universal changing station credit under s. 71.28 (8m).

SECTION 5. 71.47 (8m) of the statutes is created to read:

71.47 (8m) UNIVERSAL CHANGING STATION CREDIT. (a) *Definitions.* In this subsection:

1. “Claimant” means a person who files a claim under this subsection and meets either of the following conditions during the preceding taxable year:

- a. Had gross receipts that did not exceed \$1,000,000.
- b. Employed no more than 30 full-time employees.

2. “Full-time employee” means an individual who is employed for at least 30 hours per week for 20 or more calendar weeks during a taxable year.

3. “Universal changing station” has the meaning given in s. 71.07 (8m) (a) 3.

(b) *Filing claims.* For taxable years beginning after December 31, 2024, subject to the limitations provided in this subsection, a claimant may claim as a credit against the tax imposed under s. 71.43, up to the amount of those taxes, an amount equal to 50 percent of the amount the claimant paid during the taxable year to install a universal changing station.

(c) *Limitations.* 1. No credit may be claimed under this subsection unless the universal changing station is installed in a single-occupant restroom that measures at least 8 feet by 10 feet, with adequate space for a wheelchair and a care provider to maneuver; that is equipped with a waste receptacle, a toilet, a lavatory, a soap dispenser, and a paper towel dispenser; and that complies with accessibility standards under the federal Americans with Disabilities Act.

2. The credit claimed under this subsection may not exceed \$5,125.

BILL**SECTION 5**

3. Partnerships, limited liability companies, and tax-option corporations may not claim the credit under this subsection, but the eligibility for, and the amount of, the credit are based on the amounts paid by the entity. A partnership, limited liability company, or tax-option corporation shall compute the amount of credit that each of its partners, members, or shareholders may claim and shall provide that information to each of them. Partners, members, and shareholders may claim the credit in proportion to their ownership interests.

(d) *Administration.* Section 71.28 (4) (e) to (h), as it applies to the credit under s. 71.28 (4), applies to the credit under this subsection.

SECTION 6. 71.49 (1) (cu) of the statutes is created to read:

71.49 (1) (cu) Universal changing station credit under s. 71.47 (8m).

(END)