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# Wisconsin Legislative Council

## ACT MEMO

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**2023 Wisconsin Act 138**  
[2023 Assembly Bill 742]

**Technical Changes Affecting the  
Department of Revenue**

2023 Wisconsin Act 138 makes various changes to statutes administered by the Department of Revenue, including repeal of obsolete provisions and technical changes to statutes relating to tax incremental financing, assessment rolls, broadband equipment, property tax assessment objections, sales and use tax exemption certificates, the married persons tax credit, unclaimed property, and lottery games.

**Effective date:** March 23, 2024, except for provisions of the act relating to tax incremental financing, which take effect January 1, 2025.

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

SG:jal