
Wisconsin Legislative Council

AMENDMENT MEMO



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2023 Assembly Bill 834

**Assembly Substitute
Amendment 2**

2023 ASSEMBLY BILL 834

Under current law, when considering the creation of a new tax incremental district (TID), a municipality must comply with the “12-percent limit,” which specifies that the equalized value of a new TID plus the value increment of the municipality’s existing TIDs may not exceed 12 percent of the total equalized value in the municipality. 2023 Assembly Bill 834 specifies that the 12-percent limit does not apply with regard to TID Number 10 in the City of Evansville.

ASSEMBLY SUBSTITUTE AMENDMENT 2

Assembly Substitute Amendment 2 specifies that, for purposes of calculating its 12-percent limit, TID Number 10 in the City of Evansville shall count as exactly four percent of equalized value. Additionally, the amendment specifies that TID Number 10 is not eligible for extension for purposes of funding workforce housing as otherwise permitted under current law. Assembly Substitute Amendment 2 also specifies that TID Number 10 is subject to certain provisions of current law, as affected by 2023 Wisconsin Act 12, that relate to the consideration of a municipality’s TIDs in calculation of its levy limits.¹

BILL HISTORY

2023 Assembly Bill 834 was introduced by Representative Novak on December 22, 2023. On January 18, 2024, Representative Novak offered Assembly Substitute Amendment 2 to Assembly Bill 834. On February 1, 2024, the Assembly Committee on Ways and Means recommended adoption of Assembly Substitute Amendment 2 and passage of Assembly Bill 834, as amended, on successive votes of Ayes, 11; Noes, 0.

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

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¹ With respect to the impact of TIDs on levy limits, 2023 Wisconsin Act 12 modifies what is included in the valuation factor for determining a local levy limit. In addition, beginning generally with TIDs created in 2025, the act sunsets the one-time levy limit increase allowed under prior law upon the termination of a TID, and replaces it with a relatively smaller, one-time increase upon TID termination.