
Wisconsin Legislative Council

AMENDMENT MEMO



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Contact: Scott Grosz, Principal Attorney

2023 Assembly Bill 480

Assembly Amendment 2

2023 ASSEMBLY BILL 480

Under current law, the farmland preservation tax credit may be claimed for land engaged in agricultural use, if the land is subject to a farmland preservation agreement or located in a farmland preservation zoning district, or both. The credit must be claimed on a form prepared by the Department of Revenue (DOR), on which, among other items, a claimant must certify the number of qualifying acres for which the credit is claimed.

For tax years beginning after December 31, 2022, 2023 Assembly Bill 480 specifies that no credit may be claimed for any qualifying acreage on which a photovoltaic solar energy system is located, unless the solar energy system qualifies as an accessory use, as defined by law.

ASSEMBLY AMENDMENT 2

In order to assist in the administration of the credit, as affected by Assembly Bill 480, Assembly Amendment 2 directs DOR to include the following items on the form on which the credit is claimed:

- The number of the claimant's qualifying acres.
- The number of qualifying acres on which a solar energy system, that is not an accessory use, is located.

Assembly Amendment 2 also delays the implementation of Assembly Bill 480 to first apply to tax years beginning after December 31, 2023.

BILL HISTORY

2023 Assembly Bill 480 was introduced by Representative Schutt on October 12, 2023. On December 29, 2023, Representative Schutt offered Assembly Amendment 2 to Assembly Bill 480. On January 4, 2024, the Assembly Committee on Ways and Means recommended adoption of Assembly Amendment 2 and passage of Assembly Bill 480 on successive votes of Ayes, 6; Noes, 4.

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

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