



2023 ASSEMBLY BILL 480

October 12, 2023 - Introduced by Representatives SCHUTT, BEHNKE, BODDEN, DONOVAN, GOEBEN, GREEN, GUSTAFSON, HURD, KITCHENS, KURTZ, MACCO, MELOTIK, MICHALSKI, MOSES, MURPHY, MURSAU, NEDWESKI, O'CONNOR, PENTERMAN, PLUMER, RETTINGER and WICHGERS, cosponsored by Senators TOMCZYK, COWLES, MARKLEIN, NASS, STROEBEL and WANGGAARD. Referred to Committee on Ways and Means.

AUTHORS SUBJECT TO CHANGE

1 **AN ACT** *to create* 71.613 (3) (am) of the statutes; **relating to:** eligibility for
2 farmland preservation tax credits.

Analysis by the Legislative Reference Bureau

This bill disallows a person from claiming the farmland preservation tax credit for any part of the claimant's qualifying acres on which a photovoltaic solar energy system that is not an integral part of or incidental to an agricultural use. Under current law, a person may claim an individual income or corporate income and franchise tax credit for the person's land engaged in an agricultural use, if the land is covered by a farmland preservation agreement or located in a farmland preservation zoning district, or both.

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:

3 **SECTION 1.** 71.613 (3) (am) of the statutes is created to read:
4 71.613 (3) (am) No credit may be allowed under this section for any part of a
5 claimant's qualifying acres on which a photovoltaic solar energy system, as defined

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SECTION 1

1 in s. 13.48 (2) (h) 1. d., that is not an accessory use, as defined in s. 91.01 (1), is located
2 during any part of the taxable year.

3 **SECTION 2. Initial applicability.**

4 (1) This act first applies to taxable years beginning after December 31, 2022.

5 (END)