



## 2025 SENATE BILL 24

February 5, 2025 - Introduced by Senators TESTIN, HESSELBEIN, RATCLIFF and SPREITZER, cosponsored by Representatives KURTZ, NOVAK, JOERS, BARE, ARMSTRONG, ARNEY, DESMIDT, HYSELL, PALMERI, TENORIO, UDELL and ROE. Referred to Committee on Government Operations, Labor and Economic Development.

1     **AN ACT** *to create* 66.1105 (6) (g) 7. and 66.1105 (17) (h) of the statutes; **relating**  
2           **to:** limitations on the total value of taxable property that may be included in,  
3           and the lifespan of, a tax incremental financing district created in the city of  
4           Middleton.

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### ***Analysis by the Legislative Reference Bureau***

Under current law, the equalized value of taxable property of a new or amended tax incremental district (TID) plus the value increment of all existing TIDs in a city or village may not exceed 12 percent of the total equalized value of taxable property in the city or village. Under this bill, the 12 percent rule does not apply to TID Number 6 created by the city of Middleton if the district is created before June 1, 2025.

Also under current law, a city or village may extend the life of a TID for up to one year for housing stock improvement if all of the following occur:

1. The city or village pays off all of the TID's project costs.
2. The city or village adopts a resolution stating that it intends to extend the life of the TID, the number of months it intends to do so, and how it intends to improve housing stock.
3. The city or village notifies DOR.

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Under the bill, a housing stock improvement extension may not be exercised with regard to TID Number 6 in the city of Middleton.

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

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

**SECTION 1.** 66.1105 (6) (g) 7. of the statutes is created to read:

66.1105 **(6)** (g) 7. This paragraph does not apply to Tax Incremental District Number 6 in the city of Middleton.

**SECTION 2.** 66.1105 (17) (h) of the statutes is created to read:

66.1105 **(17)** (h) *City of Middleton exception.* The 12 percent limit described under sub. (4) (gm) 4. c. does not apply to the creation of Tax Incremental District Number 6 that is created by the common council of the city of Middleton if the district is created on or before June 1, 2025.

**(END)**