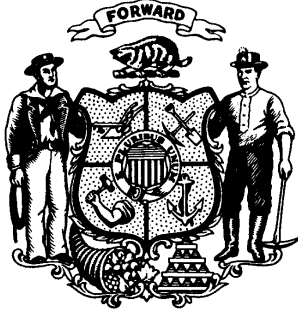


State of Wisconsin



2025 Assembly Bill 280

Date of enactment: December 9, 2025
Date of publication*: December 10, 2025

2025 WISCONSIN ACT 78

AN ACT to amend 71.07 (3y) (b) 6., 71.28 (3y) (b) 6., 71.47 (3y) (b) 6. and 238.308 (4) (a) 6. of the statutes; relating to: workforce housing and childcare awards under the business development tax credit.

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

SECTION 1. 71.07 (3y) (b) 6. of the statutes is amended to read:

71.07 (3y) (b) 6. For taxable years beginning after December 31, 2023, the amount of the investment in workforce housing, as defined in s. 234.66 (1) (i), ~~for employees~~, not to exceed 15 percent of such investment, and the amount of the investment in establishing ~~an employee~~ a child care program ~~for employees~~, not to exceed 15 percent of such investment, as determined by the Wisconsin Economic Development Corporation. For purposes of this subdivision, investments include capital expenditures made by the claimant and contributions made by the claimant to a 3rd party responsible for building or rehabilitating workforce housing or establishing a child care program, including contributions made to a local revolving fund loan program.

SECTION 2. 71.28 (3y) (b) 6. of the statutes is amended to read:

71.28 (3y) (b) 6. For taxable years beginning after December 31, 2023, the amount of the investment in workforce housing, as defined in s. 234.66 (1) (i), ~~for employees~~, not to exceed 15 percent of such investment, and the amount of the investment made in establishing ~~an employee~~ a child care program ~~for employees~~, not to exceed 15 percent of such investment, as determined by

the Wisconsin Economic Development Corporation. For purposes of this subdivision, investments include capital expenditures made by the claimant and contributions made by the claimant to a 3rd party responsible for building or rehabilitating workforce housing or establishing a child care program, including contributions made to a local revolving fund loan program.

SECTION 3. 71.47 (3y) (b) 6. of the statutes is amended to read:

71.47 (3y) (b) 6. For taxable years beginning after December 31, 2023, the amount of the investment in workforce housing, as defined in s. 234.66 (1) (i), ~~for employees~~, not to exceed 15 percent of such investment, and the amount of the investment made in establishing ~~an employee~~ a child care program ~~for employees~~, not to exceed 15 percent of such investment, as determined by the Wisconsin Economic Development Corporation. For purposes of this subdivision, investments include capital expenditures made by the claimant and contributions made by the claimant to a 3rd party responsible for building or rehabilitating workforce housing or establishing a child care program, including contributions made to a local revolving fund loan program.

SECTION 4. 238.308 (4) (a) 6. of the statutes is amended to read:

238.308 (4) (a) 6. For taxable years beginning after December 31, 2023, an amount equal to up to 15 percent

* Section 991.11, WISCONSIN STATUTES: Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication."

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of the person's investment in workforce housing, as defined in s. 234.66 (1) (i), ~~for employees~~ and up to 15 percent of the person's investment in establishing ~~an employee~~ a child care program ~~for employees~~. Such investments may include ~~only~~ capital expenditures made by the person and contributions made by the person to a 3rd party responsible for building or rehabilitating work-

force housing or establishing a child care program, including contributions made to a local revolving loan fund program.

SECTION 5. Initial applicability.

(1) This act first applies to taxable years beginning on January 1, 2026.
