



State of Wisconsin  
2023 - 2024 LEGISLATURE

LRB-2291/1  
KP:cdc

## 2023 BILL

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

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*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.

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*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

**BILL**

**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)