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# Wisconsin Legislative Council

## ACT MEMO

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**2021 Wisconsin Act 156**  
[2021 Assembly Bill 717]

**Income Tax Exemption for  
Restaurant Revitalization Grants**

### 2021 WISCONSIN ACT 156

2021 Wisconsin Act 156 creates a state income tax exemption for income received in the form of a grant from the restaurant revitalization fund, issued pursuant to the federal American Rescue Plan Act of 2021. The act also provides for the deductibility of expenses paid from income received from a restaurant revitalization grant, to the extent such expenses are otherwise deductible.

**Effective date:** March 9, 2022. The act first applies to taxable years beginning after December 31, 2020.

SG:jal