

---

# Wisconsin Legislative Council

## AMENDMENT MEMO

---



**Memo published:** February 9, 2024

**Contact:** Melissa Schmidt, Principal Attorney

**2023 Senate Bill 880**

**Senate Substitute Amendment 1**

### 2023 SENATE BILL 880

Under **current law**, when considering the creation of a new tax incremental district (TID), a municipality must comply with the “12-percent limit,” which specifies that the equalized value of a new TID plus the value increment of the municipality’s existing TIDs may not exceed 12 percent of the total equalized value in the municipality. **2023 Senate Bill 880** specifies that for purposes of TID Number 14 in the City of Stevens Point, the 12-percent limit is increased to 15 percent.

### SENATE SUBSTITUTE AMENDMENT 1

Senate Substitute Amendment 1 replaces the provisions of the bill and instead provides the following for TID Number 14 in the City of Stevens Point:

- The 12-percent limit does not apply to the creation of this TID if it is created before October 1, 2024.
- The TID is not eligible for extension for purposes of funding workforce housing as otherwise permitted under current law.
- The TID is subject to certain provisions of current law, as affected by 2023 Wisconsin Act 12, that relate to the consideration of a municipality’s TIDs in calculation of its levy limits.<sup>1</sup>

### BILL HISTORY

Senate Substitute Amendment 1 was introduced by Senator Testin on February 2, 2024. On February 6, 2024, the Senate Committee on Government Operations voted to recommend adoption of the substitute amendment by a vote of Ayes, 5; Noes, 0; and passage of the bill, as amended, by a vote of Ayes, 5; Noes, 0.

For a full history of the bill, visit the Legislature’s [bill history page](#).

MS:ksm

---

<sup>1</sup> With respect to the impact of TIDs on levy limits, 2023 Wisconsin Act 12 modifies what is included in the valuation factor for determining a local levy limit. In addition, beginning generally with TIDs created in 2025, the act sunsets the one-time levy limit increase allowed under prior law upon the termination of a TID, and replaces it with a relatively smaller, one-time increase upon TID termination.