
Wisconsin Legislative Council

ACT MEMO



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May 2, 2022

2021 Wisconsin Act 149
[2021 Senate Bill 518]

**Environmental Remediation Tax
Incremental Districts**

Under current law, a city or village (and, under more limited circumstances, a town or county) may create a tax incremental district (TID) to fund remediation of environmental pollution. To establish the purposes for which an environmental remediation TID may be created, the statutes define environmental pollution to include “the contaminating or rendering unclean or impure the air, land or waters of the state, or making the same injurious to public health, harmful for commercial recreational use, or deleterious to fish, bird, animal or plant life.”

2021 Wisconsin Act 149 expands this definition of environmental pollution to include substances that, if released into the air, land, or waters of the state due to the redevelopment of an existing structure, would be harmful to public health or harmful for commercial or recreational use.¹

Effective date: October 1, 2022

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¹ While new environmental remediation TIDs are created under a provision within the state’s general TID law, the statutes include a sunsetted section specific to environmental remediation TIDs. 2021 Wisconsin Act 149 amends the definition of “environmental pollution” under the general TID law and does not affect the sunsetted section.