



State of Wisconsin
2025 - 2026 LEGISLATURE

LRB-4001/1
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2025 BILL

1 **AN ACT** *to amend* 121.905 (3) (c) 6., 121.905 (3) (c) 9., 121.91 (2m) (j) (intro.)
2 and 121.91 (2m) (t) 1. (intro.) of the statutes; **relating to:** the per pupil
3 adjustment for school district revenue limits.

Analysis by the Legislative Reference Bureau

Current law generally limits the total amount of revenue per pupil that a school district may receive from general school aids and property taxes in a school year to the amount of revenue allowed per pupil in the previous school year plus a per pupil adjustment, if any, as provided by law. Current law, which was upheld in *LeMieux v. Evers*, 2025 WI 12, provides an annual \$325 per pupil adjustment until 2425.

This bill eliminates the \$325 per pupil adjustment in the school district revenue limit formula beginning with the calculation of school district revenue limits for the 2026-27 school year. As a result, there is no per pupil adjustment in school district revenue limit calculations for the 2026-27 school year and any school year thereafter.

For further information see the local fiscal estimate, which will be printed as an appendix to this bill.

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

BILL**SECTION 1**

SECTION 1. 121.905 (3) (c) 6. of the statutes is amended to read:

121.905 (3) (c) 6. For the limit for each of the 2015-16 to 2018-19 school years, for the 2021-22 school year, for the 2026-27 school year, and for any school year thereafter, make no adjustment to the result under par. (b).

SECTION 2. 121.905 (3) (c) 9. of the statutes is amended to read:

121.905 (3) (c) 9. ~~For the limit for 2023-2425, add~~ Add \$325 to the result under par. (b) for the limit for the 2023-24 to 2025-2026 school years.

SECTION 3. 121.91 (2m) (j) (intro.) of the statutes is amended to read:

121.91 (2m) (j) (intro.) Notwithstanding par. (i) and except as provided in subs. (3), (4), and (8), a school district cannot increase its revenues for each school year beginning with the 2020-21 school ~~year-year 2425~~ year and ending with the 2025-26 school year to an amount that exceeds the amount calculated as follows:

SECTION 4. 121.91 (2m) (t) 1. (intro.) of the statutes is amended to read:

121.91 (2m) (t) 1. (intro.) If 2 or more school districts are consolidated under s. 117.08 or 117.09, in the 2019-20 school year, the consolidated school district's revenue limit shall be determined as provided under par. (im), in the 2020-21 school year, ~~2023-year 2425~~ to the 2025-26 school year, the consolidated school district's revenue limit shall be determined as provided under par. (j), and in the 2026-27 school year and each school year thereafter, the consolidated school district's revenue limit shall be determined as provided under par. (i), except as follows:

(END)