

OUR TAX CODE IS BUILT

FOR MANUFACTURING, AGRICULTURE AND INNOVATION



SALES & USE TAX EXEMPTIONS:

(from state and local sales and use tax of 5-5.5%)

Machinery and Equipment used in Manufacturing

– The purchase and use of machines and specific processing equipment used by a manufacturer.

Fuel and Electricity used in Manufacturing – The purchase and use of fuel and electricity used in manufacturing tangible personal property.

Qualified Research and Biotechnology – The purchase and use of machinery and equipment, including attachments, parts, and accessories, and other tangible personal property used exclusively and directly in qualified research for a business that is either engaged in manufacturing (in a building assessed as a manufacturing building for property tax purposes), or primarily engaged in biotechnology in Wisconsin.

TAX CREDITS:

Manufacturing and Agriculture Credit – The credit effectively reduces the tax rate on manufacturing income in Wisconsin to nearly zero.

Research and Development Credit – The State of Wisconsin offers a Research Credit, modeled after [IRC § 41](#).

PROPERTY TAX EXEMPTION FOR MANUFACTURING EQUIPMENT:

Machinery and equipment used in the manufacturing process, as well as computer hardware and software are exempt from personal property tax.



**WISCONSIN IS A STABLE, LOW
TAX AND LOW REGULATION
ENVIRONMENT FOR BUSINESSES**



0.4% TAX RATE

Manufacturing and
Agriculture Tax Rate

INCENTIVES AND GRANTS

TO MEET YOUR INDIVIDUALIZED PROJECT NEEDS



TAX CREDITS:

Business Development & Enterprise Zone

Refundable Tax Credit Programs – Support job creation, retention, capital investment and training. These refundable tax credits reduce a company's state income tax liability or provide a refund creating a valuable incentive (application required).

LOCAL:

Tax Increment Financing (TIF) – Wisconsin legislation allows for TIF as a financing option for a municipality to fund infrastructure and other improvements, through property tax revenue on newly developed property. A municipality identifies an area, the Tax Incremental District (TID), as appropriate for a certain type of development.

Other – Local incentives vary based on municipality.

Wisconsin Department of Revenue Incentives for Manufacturing

GRANTS:

Transportation Economic Assistance (TEA) Program

Provides matching state grants to governing bodies for road, rail, harbor, and airport projects that help attract employers to Wisconsin or encourage business and industry to remain and expand in the state.

Wisconsin Fast Forward Training Program – Awards funds to businesses from all Wisconsin industry sectors that reimburse the costs of customized occupational training for unemployed, underemployed, and incumbent workers. The customized, business-driven training will qualify workers for full-time employment, higher level employment, or increased wages.

Workforce Advancement Training (WAT) Grants – The Wisconsin Technical College System provides funds to support employers in their efforts to retain and advance the skills of their existing workforce and help offset customized training costs.