



INSTITUTE FOR
REFORMING GOVERNMENT

2025-2026 WISCONSIN LEGISLATIVE SESSION RECAP

WHAT YOU NEED TO KNOW AND WHAT
YOU MIGHT HAVE MISSED

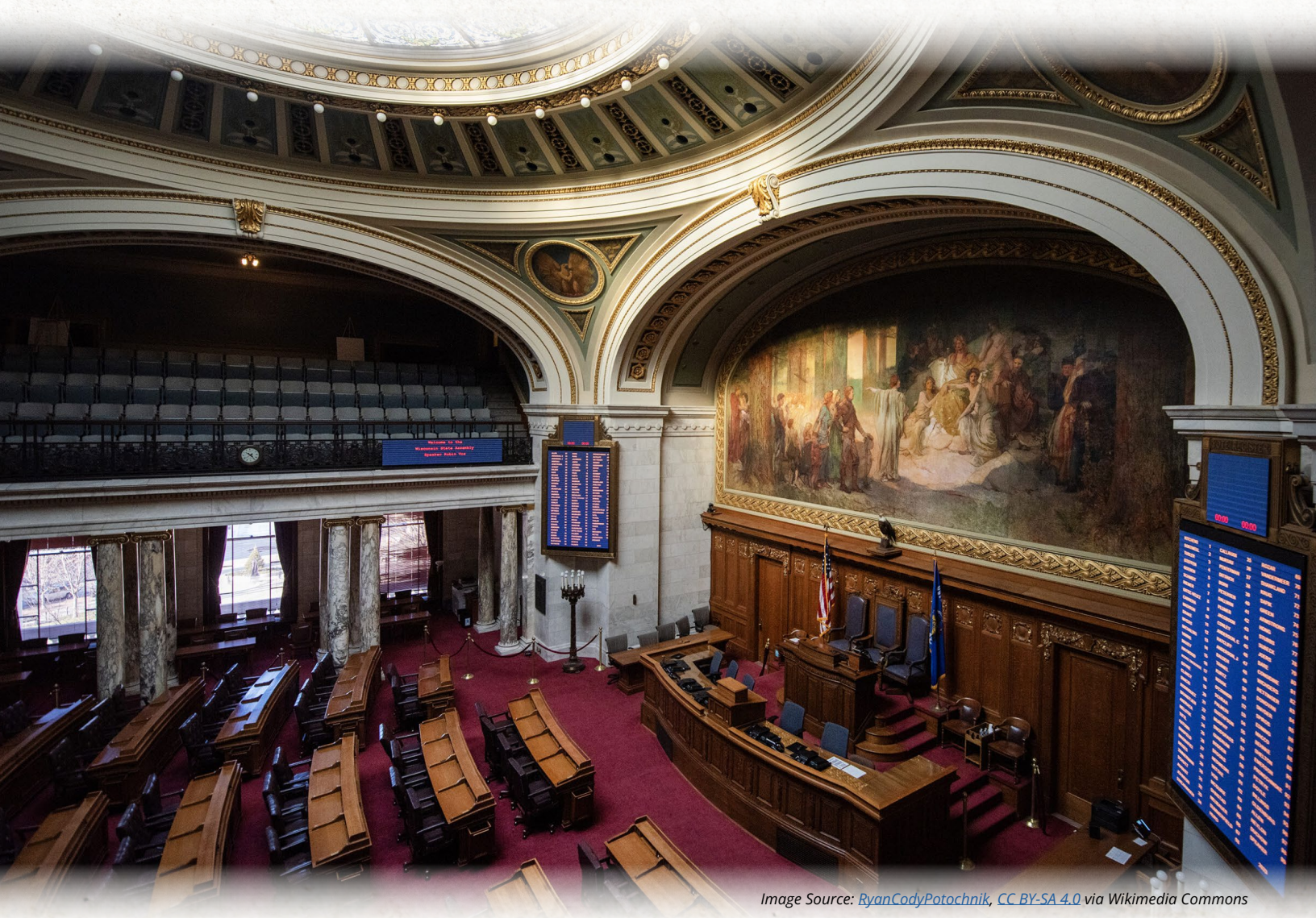


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INSTITUTE FOR
REFORMING GOVERNMENT

ABOUT IRG

The Institute for Reforming Government, along with its partner organization IRG Action Fund, is focused on developing free-market and limited-government reforms, taking action on them, and getting results for Wisconsin. Founded in 2018, IRG has quickly grown into one of the state's largest think tanks, boasting an elite policy team with decades of experience in state and federal government, trade associations, and statewide campaigns. Most importantly, IRG gets results for the conservative movement in Wisconsin.

ABOUT THE AUTHOR



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EXECUTIVE SUMMARY

In the 2025-2026 legislative session, Wisconsin saw some decent wins – protecting school children from predators, enshrining voter ID in the Constitution, and cleaning up PFAS. But a divided government left major tax relief, spending restraint, education reform, and healthcare cost reduction on the table. IRG breaks down what passed, what was left undone, and which dangerous bills could return in the next session.

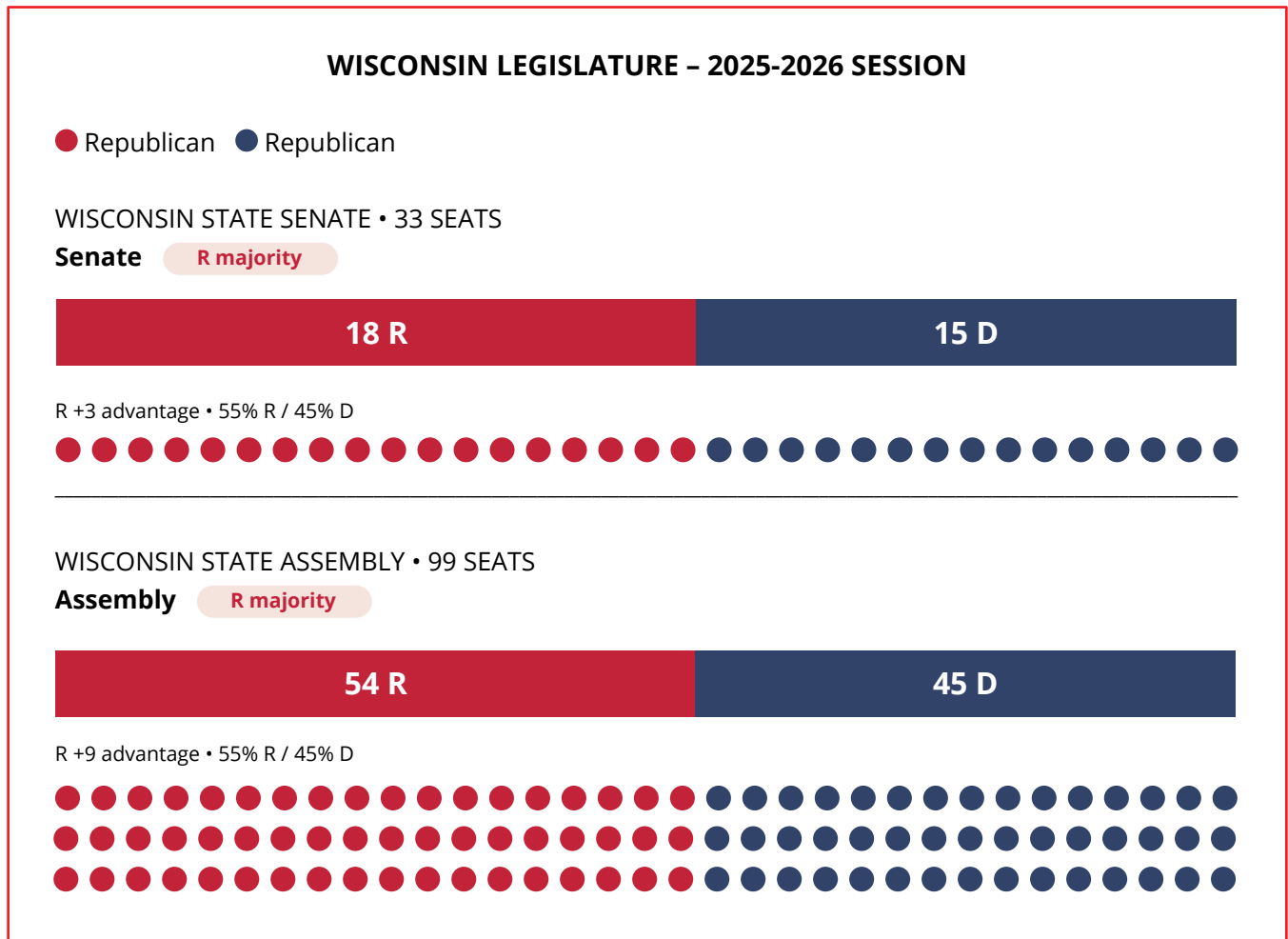
The final, defining fight of the session centered over how to use the state's \$2.4 billion surplus- money that belongs to taxpayers, not Madison. Governor Evers struck a deal with Speaker Vos and Majority Leader LeMahieu to send one-time rebate checks to taxpayers (\$600 for married joint filers and \$300 for individuals), additional funding to schools, short-term property tax relief, and eliminating income tax on overtime and tips. It failed in the Senate, where some conservatives rejected the higher spending and wanted all of the surplus returned along with structural reforms, while progressives wanted permanent increases in education spending and pointed to fiscal estimates that the plan would leave the state with a near \$3 billion deficit in the next biennium if the deal passed and state did not see economic growth. Ultimately, the money, overtaxed from taxpayers, still sits in Madison. The winner of November's election will now have control over what happens with the surplus.

The budget spending plan that passed in 2025 hiked spending by 15% to \$114 billion. Prior to that budget, Wisconsin was already on the wrong side of total state expenditures per [capita at \\$11,122 - 15th highest overall and highest in the Midwest](#).

Beyond the budget, the session's story is about incremental wins, missed opportunities, and an education and healthcare system spending more and delivering less. Funding for K-12 and higher education rose — but student performance continued to slide. Medicaid enrollment surged, squeezing taxpayers. The small bright spots were bipartisan: strong new child protection laws and a long-overdue PFAS cleanup agreement.

2025-2026 SESSION BY THE NUMBERS

COMPOSITION OF LEGISLATURE



- Number of Women: 44
- Number of Assembly Freshmen: 31
- Average age in Assembly: 51
- Number of Senate Freshmen: 5
- Average age in the Senate: 53
- Average number of terms in Assembly: 3.78 terms (7.5 years)
- Average number of terms in Senate: 2 (8 years)

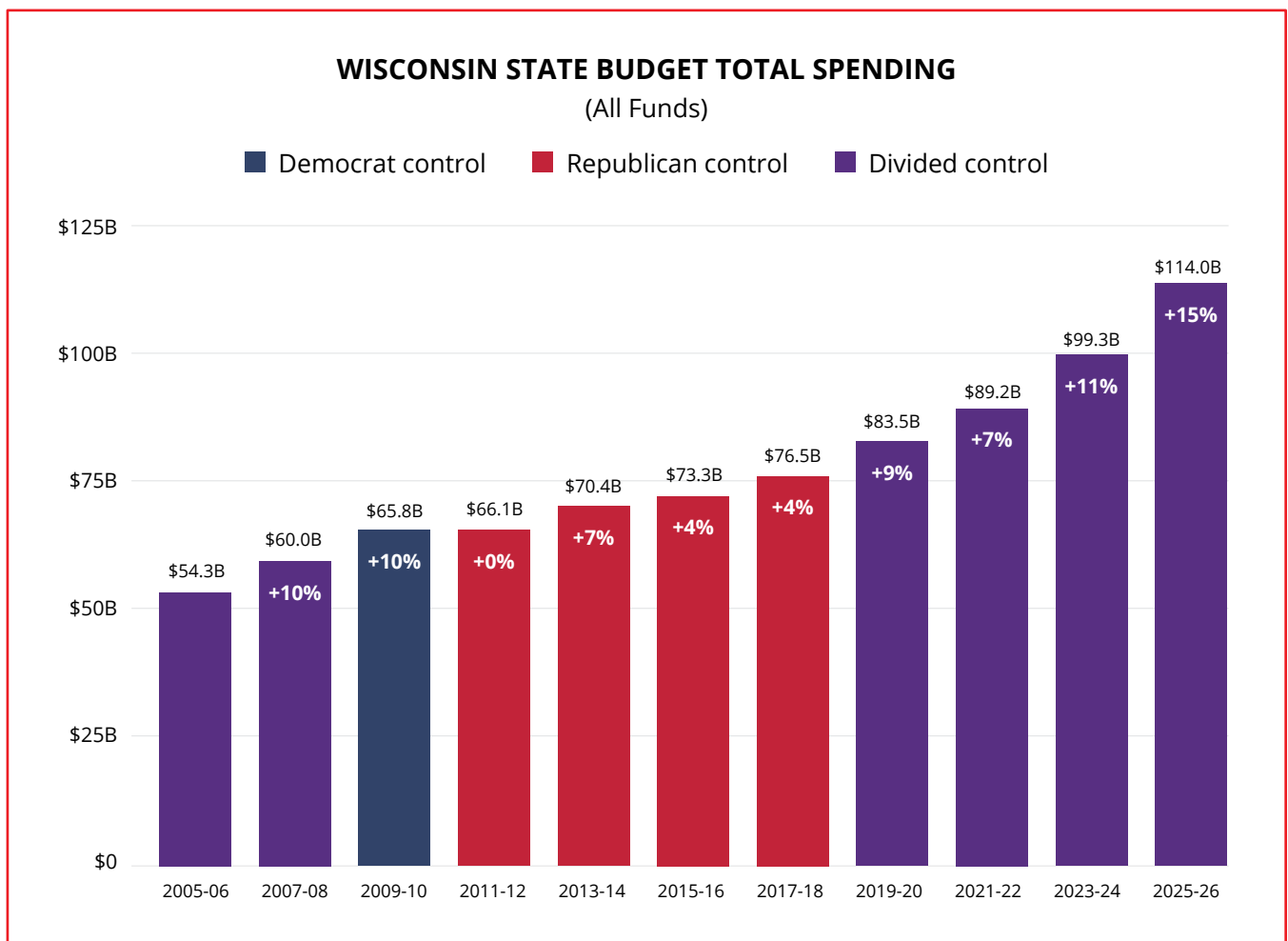
RECAP OF LEGISLATIVE ACTION

- Bills introduced: 2423
- Bills signed into law: 247
- Bills approved by legislature but vetoed: 96

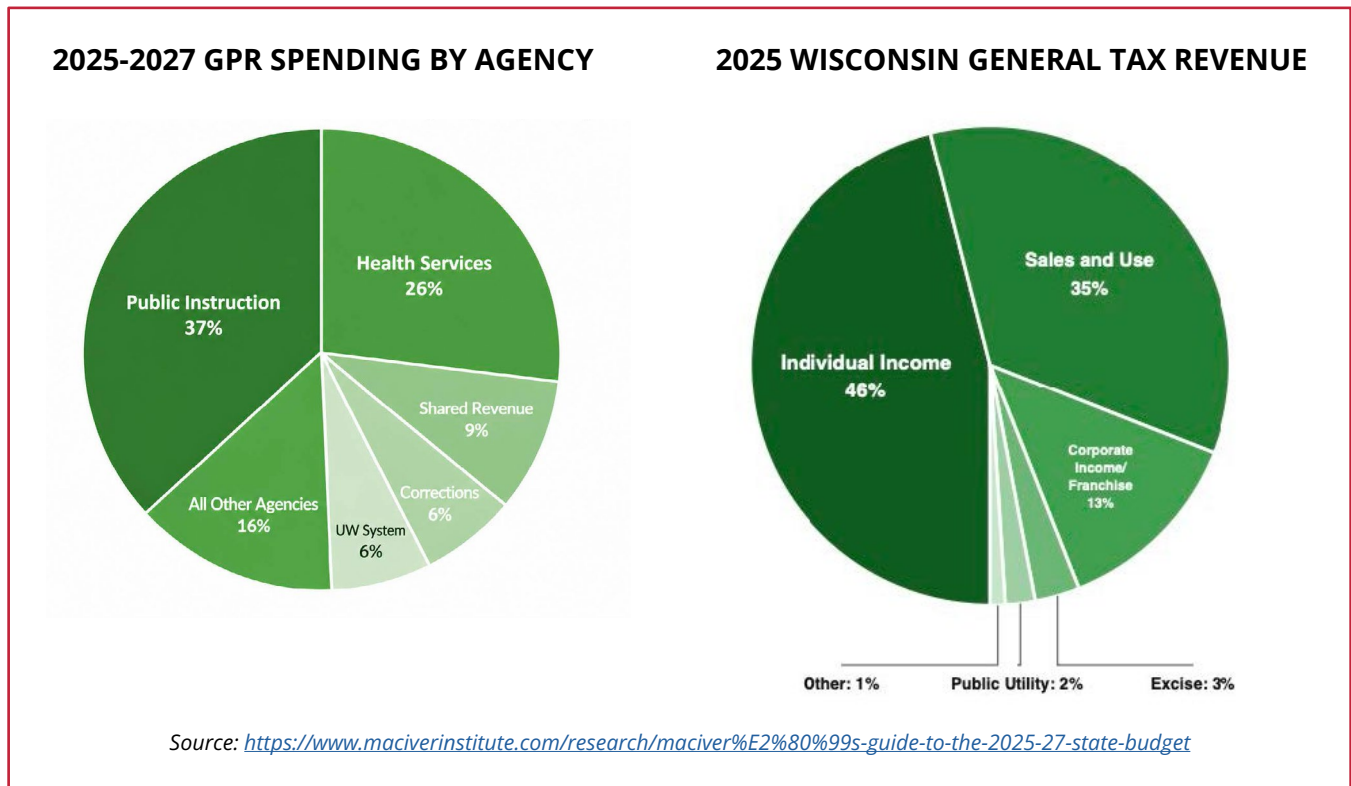
THE BUDGET

The 2025-2027 state budget passed with bipartisan support—growing spending by 15% in the process. The budget included a \$3.3 billion general purpose revenue (GPR) increase, which is money largely collected through the state income and sales taxes. Overall, it had a \$12.3 billion all-funds increase. That includes tax money collected and distributed by the federal government. In total, spending was pushed above \$114 billion. Since 2005, the state budget has grown 110%.

Why it matters: spending growth outpacing inflation puts long-term pressure on taxpayers.



The two biggest categories of GPR spending in the state budget are education and health care. K-12 education and the UW System account for 43% of GPR spending. Most of the health services are federally mandated, and the expenses are rising each year. Other government services such as consumer protection, environmental regulations, highways and roads are all included in other agencies.



TAX STANDSTILL

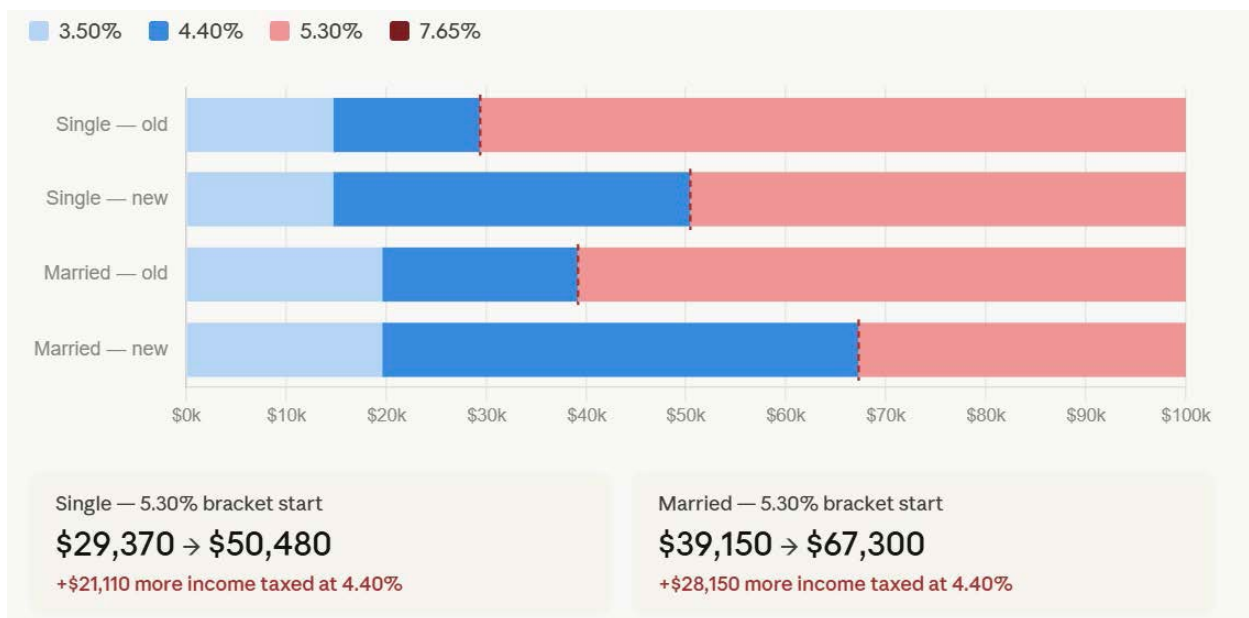
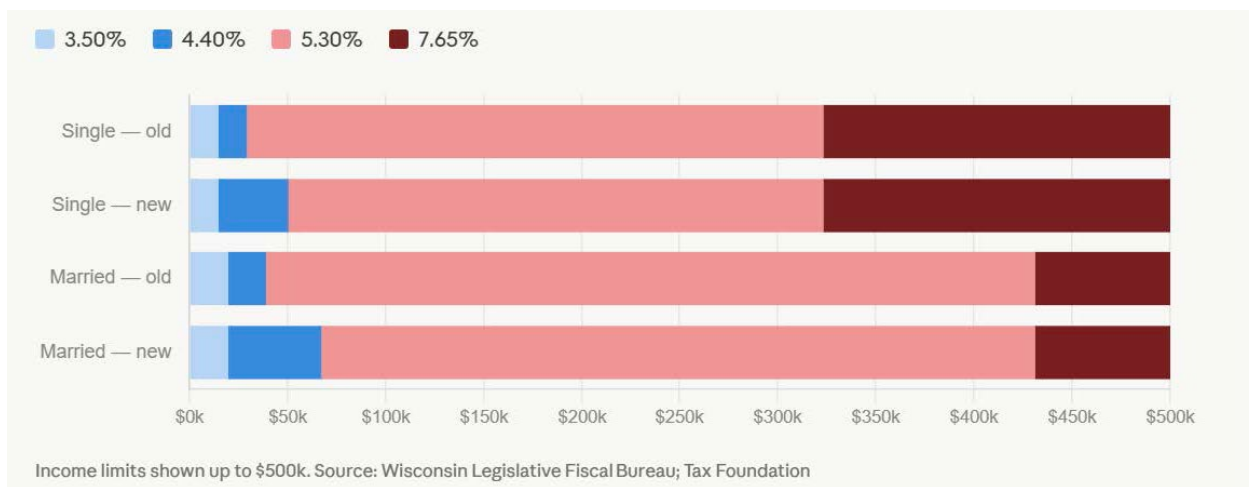
Wisconsin has a progressive income tax system with one of the highest top income brackets in the country, 7.65%. 9th overall, 2nd in the Midwest. States around the country are working to reduce, flatten, and even eliminate their income tax to encourage population and economic growth. Here in the Midwest, Iowa and Missouri are working to do just that. Michigan and Illinois each have a flat tax. In Wisconsin, there were minimal changes this session in how income taxes are collected. Income tax rates were condensed slightly, which is an applaudable step on the way to a flat tax and eventual elimination. But the impact will be minimal as the rate that impacts economic growth and small employers the most - 7.65% - was left untouched. Progressives wanted to raise that top bracket even higher.

Here's what did gain approval in divided government:

Wisconsin [expanded the second-lowest income tax bracket](#), lowering taxes for many middle-income earners. Under the change, the 4.4 rate now applies to:

- **Single filers earning up to \$50,480 (previously capped at \$29,370)**
- **Married couples filing jointly earning up to \$67,300 (previously capped at \$39,150)**

That means more income is taxed at the lower 4.4% rate. As a result, many single filers could see roughly \$90 to \$225 per year more in take-home pay, and many married couples filing could see \$150 to \$350 more per year in take-home pay.



Source: <https://www.maciverinstitute.com/research/maciver%E2%80%99s-guide-to-the-2025-27-state-budget>

Additionally, there was some good news for retirees who have lived and worked in Wisconsin. Those 67 or older can now exclude up to \$24,000 of retirement income (\$48,000 for married filers) from Wisconsin state income taxes. The tax relief specifically applies to retirement income, such as withdrawals from IRAs, distributions from 401(k) or 403(b) accounts or pension payments. It does not apply to wages, self-employment income or rental property income. There is no residency length of time or work history requirement to receive the tax relief. Part-year residents will be prorated, seeing a smaller exclusion amount.

Tax on tips and overtime remain taxed by the state, despite efforts to align with the new federal change. Lawmakers passed Senate Bill 36, authored by Senator Jacque (R-New Franken) and Rep. Tusler (R-Harrison) and Assembly Bill 461, led by Hutton (R-Brookfield) and Rep. Melotik (R-Grafton), to exempt tips and overtime work from state taxation, but that was vetoed by Governor Evers. In May 2026, it was included in the failed bipartisan surplus spending proposal.

High property taxes continue to vex many Wisconsinites, driven in part by Governor Evers' [infamous veto](#) from the 2023-2024 state budget that allows \$325 per-pupil increase each year for 400 years. Depending where you live in the state, your property tax change varies based on your local government and school board decisions.

Other bills introduced by progressives would make Wisconsin's tax burden worse if it wasn't for a divided government stopping them in their tracks. Senator Larson (D-Milwaukee) and Rep. Clancy (D-Milwaukee) introduced bills to increase income taxes. Assembly Bill 1029 would have imposed an estate tax of 6.67% for estates valued over \$5 million, 20% for those over \$15 million. Assembly Bill 1028 would have allowed counties and municipalities to impose local income taxes on high-income taxpayers. Other cities and states across the United States have tried this, but [evidence](#) shows that people, especially high-earners, are more than willing to move to lower-tax states if the local tax burden becomes too uncompetitive.

CONSTITUTIONAL AMENDMENTS ON THE MOVE

When a joint resolution passes both houses in back-to-back sessions, it is included on the next ballot asking the people of Wisconsin if the joint resolution should be added to the state constitution. Three constitutional amendments will be on the Wisconsin November 3rd ballot.

Assembly Joint Resolution 10 prohibits government closing places of worship during emergencies. Assembly Joint Resolution 10 was inspired by COVID-19 safer at home emergency orders when churches were forced to close. Senator Tomczyk (R-Mosinee) and Rep. Tusler (R-Harrison) believed closing churches was a violation of their first amendment rights. If voters agree in November, the state constitution will prevent the government from closing places of worship during emergency orders.

Led by Senator Nass (R-Whitewater) and Rep. Murphy (R-Hortonville), Assembly Joint Resolution 102 prohibits government discrimination or preferential treatment based on a person's race, sex, color, ethnicity, or national origin in public employment, public education, public contracting or public administration. It effectively bans DEI (diversity, equity and inclusion) programs in government. Right now, some government offices, public

schools, and UW colleges have special programs that give certain groups of people advantages over others when it comes to jobs, college admissions, and contracts. If approved in November, the state constitution would include that every person deserves to be judged on their individual merit and hard work, not on the color of their skin or where they came from.

Senate Joint Resolution 116, led by Senator Kapenga (R-Delafield) and Rep. Nedweski (R-Pleasant Prairie), prohibits partial vetoes that create or increase taxes or fees. Wisconsin has the strongest governor's veto pen in the country, and we saw that in practice when Governor Evers' used his veto pen to create a 400 year increase in school funding. If voters approve this amendment in November, no governor, Republican or Democrat, could ever use their veto pen to create taxes or fees without your elected representatives having a say.

The November election is not only important as Wisconsinites will be picking the next governor. All three joint resolutions will change the way the Wisconsin government can govern. It will be vitally important for voters to know and understand these resolutions.

VOTER ID

There was a bright spot for those concerned with election integrity. Authored by Senator Wanggaard (R-Racine) and Rep. Snyder (R-Weston), 2025 Senate Joint Resolution 2, passed both chambers at the beginning of the 2025-2026 session for the second consecutive session. Because of that, Wisconsinites were asked in the spring 2025 election to enshrine existing law that requires voters to present valid ID to vote in Wisconsin. 62% of the voters agreed voter ID should be a part of the state constitution.

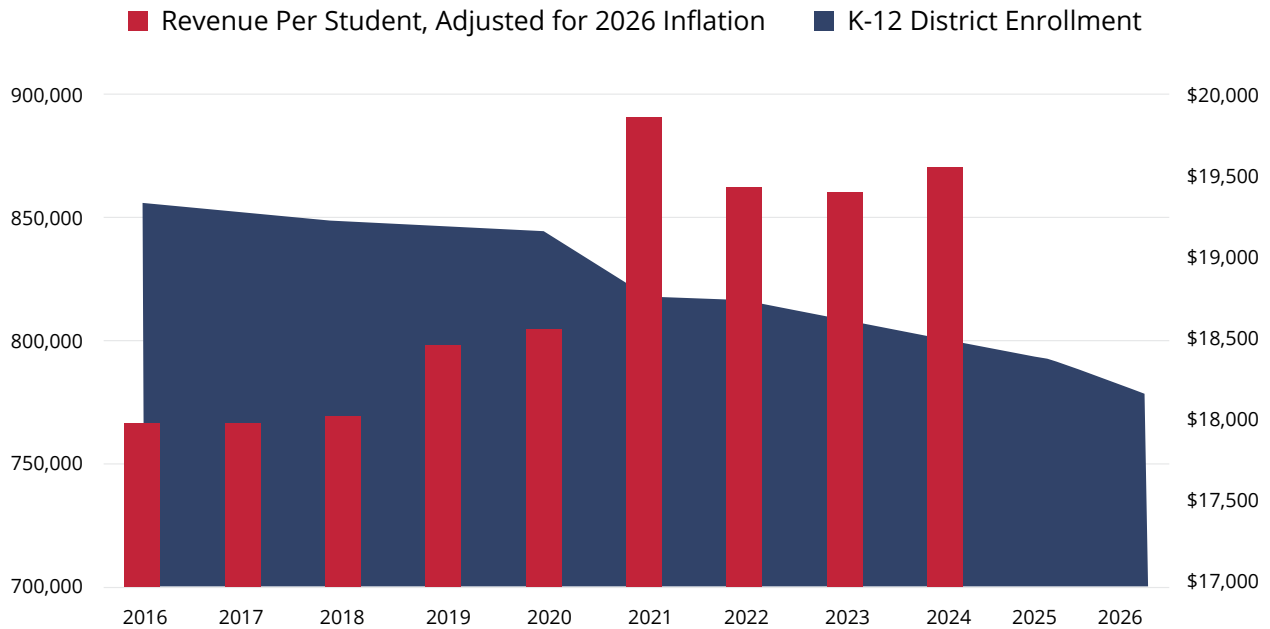
K-12 EDUCATION AND PROTECTING CHILDREN

Education funding rose in the state budget, but schools spent more, lost more students, and performed just average compared to national peers.

Despite federal COVID-19 relief money and the \$325 per-pupil increase for the next 400 years, Wisconsin students' performance continues to plummet. School enrollment is decreasing, but taxes are rising. Throwing more money at education is not how Wisconsin will solve the education crisis. However, bold education reforms are hard to get signed these days.

This year, Wisconsin lost almost [2% of public school students in a single year](#), affecting all 72 counties. [A series of bills](#) to help study ways to combine school districts, fund combinations, and share expenses across districts received debate but did not reach the governor's desk. The hope was to lower administrative costs, increase student opportunities, and cooperate more among districts. As districts continue to lose students and go to referendums, expect this debate again next session.

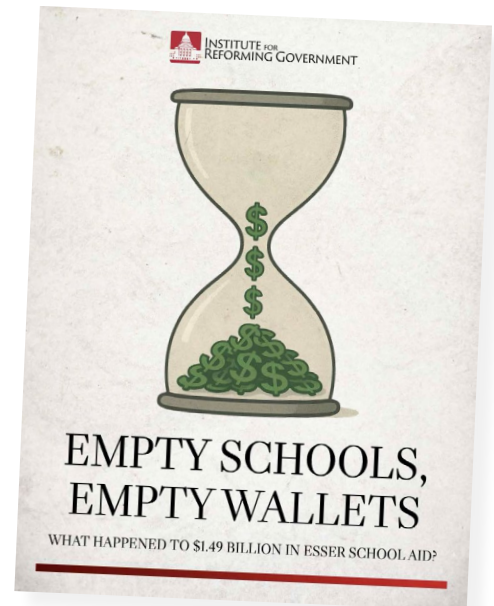
WISCONSIN K-12 DISTRICT ENROLLMENT AND FUNDING



Source: https://dpi.wi.gov/wisedash/public/download-files?field_wisedash_upload_type_value=Enrollment

Schools submitted final reports on how they allocated the final \$1.49 billion in federal COVID-19 relief. Unfortunately, schools used this funding to add staff, even as enrollment collapsed across Wisconsin. From 2020 to 2025, Wisconsin public schools lost 49,078 students and 553 teachers, but added 2,919 non-teachers. Wisconsin [fell from 32nd to 34th](#) nationally in early reading after using the \$1.49 billion. If you want to know how your district allocated funds, see IRG's [K-12 COVID Relief Audit interactive dashboard](#) and [Empty Schools, Empty Wallets, What Happened to the \\$1.49 Billion in ESSER School Aid?](#) Report.

The legislature also continued to prioritize increased funding for voucher students to eventually match that of traditional public school students. This is important, because charter and private schools using vouchers receive thousands of dollars less per student than district schools despite serving similar needs. From 2025 to 2027, funding will rise significantly.



2025-2027 Increases in Voucher Program			
Grade Level / School year	2024-2025	2025-2026	2026-2027
K-8 Voucher	\$10,237	\$10,877	\$11,305
9-12 Voucher	\$12,731	\$13,371	\$13,799
Special Needs Voucher	\$15,409	\$16,409	\$16,477
K-12 Charter	\$11,729	\$12,369	\$12,797

Sources: <https://dpi.wi.gov/parental-education-options/choice-programs/payment-amounts-frequently-asked-questions>
<https://dpi.wi.gov/parental-education-options/special-needs-scholarship/payments>
<https://dpi.wi.gov/parental-education-options/charter-schools/independent>

A major set of bills passed to protect school kids. A [Cap Times reporting series](#) revealed that over a five-year period, the Wisconsin Department of Public Instruction investigated more than 200 cases involving teachers, aides, substitutes, and administrators accused of sexual misconduct or grooming behaviors toward students. Many of these cases were never disclosed to parents or the public, and in some instances, individuals were allowed to resign quietly and retain their licenses. Following the investigative report, legislation quickly passed through the Capitol, Act 88, authored by Senator James (R-Thorp) and Rep. Nedweski (R-Pleasant Prairie), makes grooming a child a felony, and Act 185, led by Senator Jagler (R-Watertown) and Rep. Gustafson (R-Omro), formalizes an online portal listing educators investigated for sexual misconduct. The goal is to stop grooming in schools and inform the public of possible violations.

Another win we saw for our education system is Act 42, led by Senator Cabral-Guevara (R-Fox Crossing) and Rep. Kitchens (R-Sturgeon Bay) requires school boards to set rules that ban students from using personal phones during class except in cases of emergencies. Many teachers are [unhappy and burned out](#) in part [due to students and phones](#). Another proposal to ban phones entirely at school, as is done in 26 states, did not pass.

HIGHER EDUCATION

The [Pew Research Center survey](#) completed in September 2025 showed that 70% of Americans say the higher education system in the United States is generally going in the wrong direction. Big reforms are needed to ensure Wisconsin students stay in the state for college and succeed in their jobs after graduating.

In the 2025-2026 budget, lawmakers negotiated for faculty to teach 24 credits each school year rather than focusing only on research. Despite this progress, UW-Madison has still not hired anyone for the conservative political thought professorship that was a part of the 2023 deal. The deal included several major agreements:

freezing UW System DEI positions, ending an affirmative action faculty recruitment program, approving the construction of a new UW-Madison engineering building, and approving pay raises for UW employees. Any reforms the legislature makes for the UW System does not come without a fight from the UW System, the Board of Regents and their bureaucrats.

HEALTHCARE

Medical care services costs in the Midwest rose approximately [140% between 2000 and 2025](#) and hospital services costs rose approximately [260% between 2000 and 2025](#). State-run healthcare Medicaid (known as BadgerCare in Wisconsin) has ballooned quite a bit in the past six years, creating a major strain on taxpayers and private health insurers. Making healthcare affordable is an urgent priority as Wisconsin ages.

The [DHS report](#) on January 5, 2026, to the Joint Finance Committee showed Medicaid is projected to have a \$213.2 million deficit through fiscal year 2027, driven largely by the higher-than-expected enrollment in long-term managed care programs. That's an existing program. Some legislators also introduced bills to expand Medicaid to everyone—which would cost taxpayers over [\\$600 million more per year](#).

Despite missed opportunities to rein in costs, there are two wins to mention. Act 17 provides regulatory flexibility and assists with removing barriers to allow Advanced Practice Registered Nurses (APRNs) to practice within their scope in the areas where they are needed most. During the COVID-19 pandemic, Wisconsin temporarily rolled back many restrictions on APRNs. Patients depended on these professionals for the care needed during the crisis. Senator Testin (R-Stevens Point) and Rep. Kurtzt (R-Wonewoc) fought for APRNs to permanently practice within their full scope of training and collaborate with physicians when necessary to improve access for patients.

Act 147, led by Senator Cabral-Guevara (R-Fox Crossing) and Rep. Moses (R-Moses), allows healthcare providers the option to offer a discount (up to 15%) if a patient pays their bill promptly. For patients, that can mean real savings on out-of-pocket medical costs just for paying quickly. This is not the magic bullet to lower all health care expenses, but it takes a meaningful step in the right direction by removing collection costs from the healthcare system.

Governor Evers also vetoed two targeted fixes that would have expanded access without expanding government: a direct primary care bill and a measure allowing out-of-state providers to deliver telehealth services. These were low-cost, market-based solutions — exactly what a cost-pressured system needs.

Consumers want more pricing transparency when receiving health care services. Assembly Bill 353 would create clear state-level requirements for hospitals to publicly publish pricing information in an accessible, consumer-friendly format online, and would restrict hospitals from pursuing debt collection actions against patients if they are not in compliance. [Research published in the Journal of General Internal Medicine](#) finds that price transparency helps reduce information asymmetry and drives more competitive pricing. One national analysis estimating transparency policies could [yield savings of \\$17.6 to \\$80.7 billion](#) for privately insured Americans. Finding ways to get health care to be more market competitive is one way to lower health care costs. Assembly Bill 353, led by Senator Bradley (R-New Berlin) and Representative Wittke (R-Caledonia)

only received a hearing in the senate and passed out of committee.

An opportunity missed for the second consecutive session is allowing a nonprofit agriculture organization, such as the Farm Bureau, to offer health insurance to its members. Tennessee, Texas, and 16 other states allow this insurance as an option for people without employer-sponsored insurance, the self-employed, those who do not qualify for either Medicaid or ACA premium subsidies, or those considering early retirement but not eligible for Medicare. The Farm Bureau Health Plans in these other states offer coverage to members that is [30-60% lower](#) than those other available options. Legislation was introduced but did not move out of committee in either chamber.

WORKFORCE

As Wisconsin ages, concerted efforts have to be made to ensure our state is competitive for families while being able to support the elderly. Wisconsin needs to attract young workers and families, making it easier for businesses to hire good workers.

Licensure compacts make it easier for people licensed in other states to come work in Wisconsin. Authored by Senator Testin (R-Stevens Point) and Rep. Brooks (R-Saukville) Act 20 allowed Wisconsin to join 15 other states in the Dietitian License Compact. In addition, Act 232, led by Senator Stafsholt (R-New Richmond) and Rep. VanderMeer (R-Tomah), lets Wisconsin join the social worker licensure compact alongside 31 other states.

In the skilled trades, Wisconsin has hit a record number of apprentices but Governor Evers blocked efforts to train even more. Wisconsin currently requires a 1-to-1 ratio of journey workers to apprentices for non-union trades. Michigan allows 2-to-1 for plumbing and 3-to-1 for electrical work, with no increase in injury rates. Evers vetoed Assembly Bill 241, authored by Senator Kapenga (R-Delafield) and Rep. Maxey (R-New Berlin), that would have moved Wisconsin to a 2-to-1 ratio. Every blocked apprentice is a trade worker Wisconsin doesn't have.

In addition, a series of costly bills were introduced that would make it harder for small businesses to stay afloat. Senator Roys (D-Madison) and Rep. Cruz (D-Racine) authored Assembly Bill 1158 which would increase the state minimum wage to \$20 per hour by 2030. Assembly Bill 1169, authored by Senator Ratcliff (D-Cottage Grove) and Rep. Sinicki (D-Milwaukee), would allow local minimum wages. That means local towns and cities could force businesses to pay a higher minimum wage, creating a patchwork of local employment regulations that are difficult and costly for compliance. Senator Spreitzer (D-Beloit) and Rep. Sinicki (D-Milwaukee) introduced Assembly Bill 470 to repeal Wisconsin's right-to-work law, eliminating workers' freedom to choose whether to join a union and pay dues. Assembly Bills 482 and 1012, authored by Senator L. Johnson (D-Milwaukee), Rep. Subeck (D-Madison), and Rep. Hong (D-Madison), would create a government-run paid family and medical leave program funded through mandatory payroll contributions, effectively a new tax on your paycheck and your employer. Senate Bill 490, authored by Senator Carpenter (D-Milwaukee) and Rep. Sheehan (D-Sheboygan), would restore the prevailing wage law, requiring union-scale wages on government projects, driving up public construction [costs by eight to 14 percent](#). These proposals move Wisconsin in exactly the wrong direction, especially when families are worried about inflation and affordability.

HOUSING

Buying a home in Wisconsin is becoming more difficult over the past six years. The median price of a Wisconsin home has gone up significantly since the COVID-19 pandemic, with the [2025 median price 23% higher than it was in 2022 alone](#). Governor Evers signed eight housing bills into law. Rep. David Armstrong (R-Rice Lake), a longtime advocate for improving housing affordability and access in Wisconsin, authored six of the eight bills.

According to a 2021 analysis by the National Association of Home Builders, government regulation accounts for [nearly 24% of the final sales price](#) of a new home. On a \$400,000 house, the cost of regulation would be \$93,870. Two new acts tackle this problem head-on. Act 173, led by Rep. Armstrong (R-Rice Lake) and Senator Jagler (R-Watertown), holds local governments accountable to their own comprehensive plans, meaning that if a city has already designated an area for housing, builders have the right to rezone and develop there. Act 68, led by Rep. Kreibich (R-New Richmond) and Senator Feyen (R-Fond du Lac), speeds up the process for splitting large parcels of land into smaller lots.

Additional new laws that impact housing costs include:

- **Act 120** allows neighborhoods to pool funding for critical infrastructure that supports new residential development. Authored by Rep. Armstrong (R-Rice Lake) and Senator Felzkowski (R-Tomahawk).
- **Act 235** establishes Residential Tax Incremental Districts, a financing tool that utilizes future tax revenue to fund utilities and roads for affordable homes without increasing the burden on current taxpayers. Authored by Rep. Armstrong (R-Rice Lake) and Senator Feyen (R-Fond du Lac).
- **Act 236** reallocates Low-Income Housing Tax Credits toward rural areas. Authored by Rep. Armstrong (R-Rice Lake) and Senator Quinn (R-Birchwood).
- **Act 237** streamlines the conversion of underutilized or empty commercial buildings into residential units. Authored by Rep. Armstrong (R-Rice Lake) and Senator Quinn (R-Birchwood).
- **Act 238** bolsters the Historic Rehabilitation Tax Credit, incentivizing the repurposing of old factories and schoolhouses into modern apartments. Authored by Rep. Armstrong (R-Rice Lake) and Senator Feyen (R-Fond du Lac).
- **Act 239** establishes a \$10 million interest-free WHEDA loan fund to help families bridge the financial gap between mortgage capacity and rising construction costs. Authored by Representative Rodriguez (R-Oak Creek) and Senator James (R-Thorp).

DATA CENTERS, ENERGY, AND THE ENVIRONMENT

Wisconsin's history is rich in manufacturing, but that also comes with responsibly managing natural resources.

For example, perfluoroalkyl and polyfluoroalkyl substances (PFAS) are found in everyday products such as nonstick cookware, food packaging, and firefighting foam. PFAS are forever chemicals that take decades to

break down, presenting a danger to people's drinking water and soil. After four years of discussion by Senator Wimberger (R-Gillett), Rep. Mursau (R-Crivitz), and the governor's office on how to properly spend \$133 million from the 2023-2024 state budget to remediate PFAS without putting land owners on the hook with penalties, a compromise was signed into law. Act 200 and 201 include protections for innocent land owners if PFAS are found in drinking water. Money will be used for land owners and municipalities to test and upgrade water treatment plants and wells.

The debate over rural land use has been at the forefront of discussion in Madison for some time. Renewable energy (wind and solar), data centers, and investment properties for foreign-owned businesses all invoke passion from locals and land owners. In response, a handful of bills were debated, but ultimately not signed into law.

- **Renewable energy.** Senate Bill 3, led by Senator Marklein (R-Spring Green) and Rep. Tranel (R-Cuba City), would require local approval for wind and solar projects before the Public Service Commission (PSC) approves. The bill only received a hearing in the senate.
- **Foreign land ownership.** In Wisconsin, over 500,000 acres of land is owned by foreign entities. Senate Bill 7, authored by Senator Jacque (R-New Franken) and Rep. Penterman (R-Hustisford), would prevent foreign adversaries (nations or people with a long-term pattern of jeopardizing American security) from owning agricultural and forestry land in Wisconsin. The bill passed, but was vetoed.
- **Data centers.** Wisconsin has become a hotbed for technology companies to build data centers due to our land and water supply. Senator Quinn (R-Birchwood) and Rep. Zimmerman (R-River Falls) introduced Assembly Bill 840 to create certain requirements for data centers such as having renewable energy facilities on site, closed-loop water systems, and other items to protect ratepayers and the environment. Senator Jacque (R-New Franken) and Rep. Moses (R-Menomonie) led on Assembly Bill 1036, prohibiting non-disclosure agreements (NDAs) for data centers. In many communities, officials signed NDAs long before approving ordinances for building data centers, rather than doing so in open sessions with public input. Neither bill made it to the governor's desk.

With the rise of AI technology and the need for more data storage, how to properly manage data center expansion at the state and local level is an issue that will be with us for some time.

WORST BILLS FOR FREEDOM AND PROSPERITY

TAXES AND COST OF LIVING

1. Create a fifth income tax bracket with a 17.7% rate for single filers earning \$750,000+ and married couples earning \$1 million+ and increase the current fourth bracket to 8.85%. (AB 1209)
2. Allow counties and municipalities to impose local income taxes (AB 1028)
3. Bring estate taxes back to Wisconsin (AB 1029)

Wisconsin already struggles to compete for high-income earners and business owners, and stacking a 17.7% state rate on top of federal obligations plus new local income taxes would make Wisconsin one of the highest-taxed states in the nation for top earners. The estate tax proposal would threaten family-owned farms and businesses that have been built over generations, forcing heirs to liquidate assets simply to pay a tax bill. [Research consistently shows](#) that high earners are the most mobile taxpayers and the most responsive to tax policy changes. When they leave the state, they are taking their investment capital, payroll and charitable donations with them.

K-12 EDUCATION

1. Require a teacher representative on all school boards (AB 1149)
2. Require charter and private schools in the parental choice program to comply with public records and open meetings laws (AB 497)
3. Require annual verification of family income for participation in the parental choice program through the Department of Revenue and remove families exceeding income thresholds (SB 496)
4. Prohibit virtual schools from participating in the parental choice program (AB 621)
5. Keeps the parental choice program participation cap at 10% of a school district's enrollment (SB 314)

These bills would make participation in Wisconsin's parental choice program more difficult and costly for families and schools alike. They would shrink the program, price out private schools unable to absorb compliance costs, and strip families, particularly lower-income families, of the flexibility to find the learning environment that best fits their child. An [EdChoice review of over 200 analyses on school choice programs](#) found that 83% showed positive outcomes for students meaning that limiting access to these programs doesn't protect children, it harms them.

HEALTH CARE COSTS

1. Create a BadgerCare public option for health insurance, expanding government involvement in the insurance market (AB 1153)
2. Require Wisconsin to operate a state-based health insurance exchange (SB 1100)
3. Expand Medicaid eligibility for all (SB 50, SB 1106)
4. Require minimum nurse staffing ratios in hospitals, increasing health care system costs (SB 1115)

Government-run health insurance options don't eliminate costs, they shift the cost. [Research](#) consistently shows that Medicaid expansion has driven program enrollment and spending far beyond original projections, placing growing pressure on state budgets and leaving taxpayers on the hook as costs continue to climb. Adding more regulations and mandatory staffing ratios impose rigid requirements that increase costs for hospitals to comply and those expenses are inevitably passed on through higher bills and reduced services for patients.

WORKFORCE AND ECONOMY

1. Increase the state minimum wage (AB 1158)
2. Allow local minimum wage ordinances (SB 463)
3. Repeal Wisconsin's right-to-work law (AB 479)
4. Establish a statewide paid family and medical leave program (AB 482, AB 1012)
5. Repeal state preemption on local labor regulations (AB 478)
6. Repeal restrictions on local employment regulations (AB 474)
7. Allow local governments to enact or enforce eviction moratoriums (AB 1120)
8. Require net-zero emissions by 2050, expand renewable and carbon-free energy regulations, and create an Office of Sustainability and Clean Energy (AB 1203)

These proposals would collectively impose a heavy regulatory and financial burden on Wisconsin businesses, workers, and taxpayers. Wisconsin's state economy would become stagnant.

CONCLUSION

Despite the divided state government, this session delivered real wins: children are better protected from predators in school, voter ID is now in the state constitution, PFAS cleanup is funded, and advanced practice registered nurses can again practice to their full abilities. But the bigger story is what didn't happen — the surplus, taken from taxpayers, is still sitting in Madison. Taxes were largely not flattened or eliminated. Spending was not kept in check. The governor's veto pen blocked market-based healthcare reform, a more competitive apprenticeship system, and protection of Wisconsin farmland from foreign adversaries.

November 2026 changes everything. Wisconsin voters will elect a new governor. With the retirements of Speaker Vos and Senate Majority Leader LeMahieu, new legislative leadership will be chosen. Party control of one or both chambers of the legislature may change. To truly unleash the potential of our state, leaders in the next session, regardless of party, must prioritize returning the surplus to taxpayers and implementing structural change to prevent the state from continually overtaxing, cutting red tape that blocks workforce growth, and delivering the education results that spending increases have failed to produce. And they must follow the ancient adage, "first, do no harm" by rejecting higher taxes and expensive regulations, if they truly want Wisconsin to lead the nation in freedom and prosperity.

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


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