



State of Wisconsin
2021 - 2022 LEGISLATURE

LRB-3942/1
EKL&ZDW:cjs

2021 BILL

1 **AN ACT to amend** 71.05 (6) (a) 15., 71.21 (4) (a), 71.26 (2) (a) 4., 71.34 (1k) (g) and
2 71.45 (2) (a) 10.; and **to create** 71.07 (8m), 71.10 (4) (ha), 71.28 (8m), 71.30 (3)
3 (cu), 71.47 (8m), 71.49 (1) (cu) and 101.129 of the statutes; **relating to:**
4 requiring universal changing stations in certain buildings and creating a tax
5 credit for installation of the stations.

Analysis by the Legislative Reference Bureau

This bill requires certain buildings to include at least one single-occupant restroom with a “universal changing station,” which the bill defines as a floor-mounted or wall-mounted, powered, and height adjustable adult changing table with a safety rail that can be used for personal hygiene purposes by an individual with a disability of either sex and the individual’s care provider. The bill specifies other requirements that a universal changing station must satisfy, including requirements regarding size, maneuverability space, weight load, adjustability, and signage.

The bill applies to certain buildings that are subject to the state’s commercial building code, which is administered by the Department of Safety and Professional Services. Specifically, the building must be one of the following: a place of exhibition or entertainment; a shopping center, shopping mall, or store of at least 40,000 square feet; a place of public display or collection, including a museum, library, or gallery; a place of recreation, including a building at a park, zoo, or amusement park; a place of education, including an elementary, secondary, undergraduate, or postgraduate

BILL

private or public school; a social service center, including a senior center or homeless shelter; a state or local government building, including a building at a rest area; a public transportation station; or a professional office of a health care provider, hospital, or rehabilitation center.

The bill's applicability also depends on whether a building is a "high capacity building," which the bill defines as a building with the capacity to serve more than 3,000 persons per day. The bill requires any high capacity building for which construction begins on or after July 1, 2023, to include at least one single-occupant restroom with a universal changing station. For any other high capacity building, the building must have at least one single-occupant restroom with a universal changing station only if the building owner applies for a building permit for a project that satisfies each of the following: 1) the project alters, renovates, or makes an addition to the building; 2) the project has an estimated cost of \$15,000 or more; and 3) the project does not involve solely a parking garage.

For a building that is not a high capacity building, the bill's applicability depends on whether the building includes at least one single-occupant restroom before July 1, 2023. If so, the building must include at one single-occupant restroom with a universal changing station if, on or after that date, the building owner applies for a building permit for a project described above. If a building does not include at least one single-occupant restroom before that date, and such a restroom is added to the building on or after that date, the building must include one single-occupant restroom with a universal changing station when the restroom is added.

The bill also creates an income and franchise tax credit for small businesses that install universal changing stations. The credit applies for taxable years beginning after December 31, 2021. Under the bill, a small business is any entity that, during the preceding taxable year, either had gross receipts of no more than \$1,000,000 or employed no more than 30 full-time employees. The credit is equal to 50 percent of the amount the small business paid to install the universal changing station, up to a maximum credit of \$5,125. The credit may only be claimed if the universal changing station meets the requirements described above relating to such issues as size and weight load.

For further information see the state and 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:

1 **SECTION 1.** 71.05 (6) (a) 15. of the statutes is amended to read:
2 71.05 **(6)** (a) 15. Except as provided under s. 71.07 (3p) (c) 5., the amount of the
3 credits computed under s. 71.07 (2dm), (2dx), (2dy), (3g), (3h), (3n), (3q), (3s), (3t),
4 (3w), (3wm), (3y), (4k), (4n), (5e), (5i), (5j), (5k), (5r), (5rm), (6n), (8m), and (10) and

BILL

1 not passed through by a partnership, limited liability company, or tax-option
2 corporation that has added that amount to the partnership's, company's, or
3 tax-option corporation's income under s. 71.21 (4) or 71.34 (1k) (g).

4 **SECTION 2.** 71.07 (8m) of the statutes is created to read:

5 71.07 **(8m)** UNIVERSAL CHANGING STATION CREDIT. (a) *Definitions.* In this
6 subsection:

7 1. "Claimant" means a sole proprietor, a partner of a partnership, a member
8 of a limited liability company, or a shareholder of a tax-option corporation who files
9 a claim under this subsection and meets either of the following conditions during the
10 preceding taxable year:

11 a. Had gross receipts that did not exceed \$1,000,000.

12 b. Employed no more than 30 full-time employees.

13 2. "Full-time employee" means an individual who is employed for at least 30
14 hours per week for 20 or more calendar weeks during a taxable year.

15 (b) *Filing claims.* For taxable years beginning after December 31, 2021, subject
16 to the limitations provided in this subsection, a claimant may claim as a credit
17 against the tax imposed under s. 71.02, up to the amount of those taxes, an amount
18 equal to 50 percent of the amount the claimant paid during the taxable year to install
19 a universal changing station, as defined in s. 101.129 (1) (f).

20 (c) *Limitations.* 1. No credit may be claimed under this subsection unless the
21 universal changing station meets the requirements of s. 101.129 (3).

22 2. The credit claimed under this subsection may not exceed \$5,125.

23 3. Partnerships, limited liability companies, and tax-option corporations may
24 not claim the credit under this subsection, but the eligibility for, and the amount of,
25 the credit are based on the amounts paid by the entity. A partnership, limited

BILL

1 liability company, or tax-option corporation shall compute the amount of credit that
2 each of its partners, members, or shareholders may claim and shall provide that
3 information to each of them. Partners, members, and shareholders may claim the
4 credit in proportion to their ownership interests.

5 (d) *Administration.* Section 71.28 (4) (e) to (h), as it applies to the credit under
6 s. 71.28 (4), applies to the credit under this subsection.

7 **SECTION 3.** 71.10 (4) (ha) of the statutes is created to read:

8 71.10 (4) (ha) Universal changing station credit under s. 71.07 (8m).

9 **SECTION 4.** 71.21 (4) (a) of the statutes is amended to read:

10 71.21 (4) (a) The amount of the credits computed by a partnership under s.
11 71.07 (2dm), (2dx), (2dy), (3g), (3h), (3n), (3q), (3s), (3t), (3w), (3wm), (3y), (4k), (4n),
12 (5e), (5g), (5i), (5j), (5k), (5r), (5rm), (6n), (8m), and (10) and passed through to
13 partners shall be added to the partnership's income.

14 **SECTION 5.** 71.26 (2) (a) 4. of the statutes is amended to read:

15 71.26 (2) (a) 4. Plus the amount of the credit computed under s. 71.28 (1dm),
16 (1dx), (1dy), (3g), (3h), (3n), (3q), (3t), (3w), (3wm), (3y), (5e), (5g), (5i), (5j), (5k), (5r),
17 (5rm), (6n), (8m), (9s), and (10) and not passed through by a partnership, limited
18 liability company, or tax-option corporation that has added that amount to the
19 partnership's, limited liability company's, or tax-option corporation's income under
20 s. 71.21 (4) or 71.34 (1k) (g).

21 **SECTION 6.** 71.28 (8m) of the statutes is created to read:

22 71.28 (8m) UNIVERSAL CHANGING STATION CREDIT. (a) *Definitions.* In this
23 subsection:

24 1. "Claimant" means a person who files a claim under this subsection and meets
25 either of the following conditions during the preceding taxable year:

BILL

1 a. Had gross receipts that did not exceed \$1,000,000.

2 b. Employed no more than 30 full-time employees.

3 2. "Full-time employee" means an individual who is employed for at least 30
4 hours per week for 20 or more calendar weeks during a taxable year.

5 (b) *Filing claims.* For taxable years beginning after December 31, 2021, subject
6 to the limitations provided in this subsection, a claimant may claim as a credit
7 against the tax imposed under s. 71.23, up to the amount of those taxes, an amount
8 equal to 50 percent of the amount the claimant paid during the taxable year to install
9 a universal changing station, as defined in s. 101.129 (1) (f).

10 (c) *Limitations.* 1. No credit may be claimed under this subsection unless the
11 universal changing station meets the requirements of s. 101.129 (3).

12 2. The credit claimed under this subsection may not exceed \$5,125.

13 3. Partnerships, limited liability companies, and tax-option corporations may
14 not claim the credit under this subsection, but the eligibility for, and the amount of,
15 the credit are based on the amounts paid by the entity. A partnership, limited
16 liability company, or tax-option corporation shall compute the amount of credit that
17 each of its partners, members, or shareholders may claim and shall provide that
18 information to each of them. Partners, members, and shareholders may claim the
19 credit in proportion to their ownership interests.

20 (d) *Administration.* Sub. (4) (e) to (h), as it applies to the credit under sub. (4),
21 applies to the credit under this subsection.

22 **SECTION 7.** 71.30 (3) (cu) of the statutes is created to read:

23 71.30 (3) (cu) Universal changing stain credit under s. 71.28 (8m).

24 **SECTION 8.** 71.34 (1k) (g) of the statutes is amended to read:

BILL

1 71.34 **(1k)** (g) An addition shall be made for credits computed by a tax-option
2 corporation under s. 71.28 (1dm), (1dx), (1dy), (3), (3g), (3h), (3n), (3q), (3t), (3w),
3 (3wm), (3y), (4), (5), (5e), (5g), (5i), (5j), (5k), (5r), (5rm), (6n), (8m), and (10) and
4 passed through to shareholders.

5 **SECTION 9.** 71.45 (2) (a) 10. of the statutes is amended to read:

6 71.45 **(2)** (a) 10. By adding to federal taxable income the amount of credit
7 computed under s. 71.47 (1dm) to (1dy), (3g), (3h), (3n), (3q), (3w), (3y), (5e), (5g), (5i),
8 (5j), (5k), (5r), (5rm), (6n), (8m), (9s), and (10) and not passed through by a
9 partnership, limited liability company, or tax-option corporation that has added that
10 amount to the partnership's, limited liability company's, or tax-option corporation's
11 income under s. 71.21 (4) or 71.34 (1k) (g) and the amount of credit computed under
12 s. 71.47 (1), (3), (3t), (4), (4m), and (5).

13 **SECTION 10.** 71.47 (8m) of the statutes is created to read:

14 71.47 **(8m)** UNIVERSAL CHANGING STATION CREDIT. (a) *Definitions.* In this
15 subsection:

16 1. "Claimant" means a person who files a claim under this subsection and meets
17 either of the following conditions during the preceding taxable year:

18 a. Had gross receipts that did not exceed \$1,000,000.

19 b. Employed no more than 30 full-time employees.

20 2. "Full-time employee" means an individual who is employed for at least 30
21 hours per week for 20 or more calendar weeks during a taxable year.

22 (b) *Filing claims.* For taxable years beginning after December 31, 2021, subject
23 to the limitations provided in this subsection, a claimant may claim as a credit
24 against the tax imposed under s. 71.43, up to the amount of those taxes, an amount

BILL

1 equal to 50 percent of the amount the claimant paid during the taxable year to install
2 a universal changing station, as defined in s. 101.129 (1) (f).

3 (c) *Limitations.* 1. No credit may be claimed under this subsection unless the
4 universal changing station meets the requirements of s. 101.129 (3).

5 2. The credit claimed under this subsection may not exceed \$5,125.

6 3. Partnerships, limited liability companies, and tax-option corporations may
7 not claim the credit under this subsection, but the eligibility for, and the amount of,
8 the credit are based on the amounts paid by the entity. A partnership, limited
9 liability company, or tax-option corporation shall compute the amount of credit that
10 each of its partners, members, or shareholders may claim and shall provide that
11 information to each of them. Partners, members, and shareholders may claim the
12 credit in proportion to their ownership interests.

13 (d) *Administration.* Section 71.28 (4) (e) to (h), as it applies to the credit under
14 s. 71.28 (4), applies to the credit under this subsection.

15 **SECTION 11.** 71.49 (1) (cu) of the statutes is created to read:

16 71.49 (1) (cu) Universal changing station credit under s. 71.47 (8m).

17 **SECTION 12.** 101.129 of the statutes is created to read:

18 **101.129 Universal changing stations. (1) DEFINITIONS.** In this section:

19 (a) “Building” means a public building that is any of the following:

20 1. A place of exhibition or entertainment, including a movie theater, theater,
21 concert hall, sports arena, or stadium.

22 2. A shopping center, shopping mall, or store of at least 40,000 square feet.

23 3. A place of public display or collection, including a museum, library, or gallery.

24 4. A place of recreation, including a building at a park, zoo, or amusement park.

BILL

1 5. A place of education, including an elementary, secondary, undergraduate, or
2 postgraduate private or public school.

3 6. A social service center, including a senior center or homeless shelter.

4 7. A state or local government building, including a building at a rest area.

5 8. A station used for public transportation, including an airport terminal,
6 depot, or bus station.

7 9. A professional office of a health care provider, hospital, or rehabilitation
8 center.

9 (b) “Existing high capacity building” means a high capacity building that is not
10 a new high capacity building.

11 (c) “High capacity building” means a building that has the capacity to serve
12 more than 3,000 persons per day.

13 (d) “New high capacity building” means a high capacity building on which
14 construction begins on or after July 1, 2023.

15 (e) “Project” means a project that alters, renovates, or makes an addition to a
16 building, has an estimated cost of \$15,000 or more, and does not involve solely a
17 parking garage.

18 (f) “Universal changing station” means a powered and height adjustable adult
19 changing table that is either floor mounted or wall mounted with a safety rail and
20 that can be used by an individual with a disability of either sex and the individual’s
21 care provider for personal hygiene purposes.

22 **(2) BUILDING REQUIREMENTS.** (a) *High capacity buildings.* A new high capacity
23 building shall include at least one single-occupant restroom with a universal
24 changing station. An existing high capacity building shall include at least one
25 single-occupant restroom with a universal changing station if, on or after July 1,

BILL

1 2023, the owner of the building applies for a building permit for a project for the
2 building.

3 (b) *Other buildings.* A building that is not a high capacity building shall include
4 at least one single-occupant restroom with a universal changing station if one of the
5 following occurs:

6 1. Before July 1, 2023, the building has at least one single-occupant restroom
7 and, on or after July 1, 2023, the owner of the building applies for a building permit
8 for a project for the building.

9 2. Before July 1, 2023, the building does not have at least one single-occupant
10 restroom and, on or after July 1, 2023, at least one single-occupant restroom is added
11 to the building.

12 **(3) UNIVERSAL CHANGING STATION REQUIREMENTS.** (a) A universal changing
13 station required under sub. (2) shall measure at least 8 feet by 10 feet, with adequate
14 space for a wheelchair and care provider to maneuver; be equipped with a powered,
15 height adjustable adult changing table, a waste receptacle, a toilet, a lavatory, a soap
16 dispenser, and a paper towel dispenser; and comply with accessibility standards
17 under the federal Americans with Disabilities Act.

18 (b) The powered, height adjustable adult changing table required under par.
19 (a) shall satisfy all of the following:

20 1. Be able to lower to a height of 8 inches and raise to height of 34 inches.

21 2. Be at least 31 inches wide by 72 inches in length.

22 3. Support at least 350 pounds.

23 (c) The entrance to a single-occupant restroom in which a universal changing
24 station is installed under sub. (2) shall have accessible signage indicating the
25 location of the universal changing station. If the building in which the universal

BILL

1 changing station is installed has a central directory, the owner shall ensure that the
2 central directory indicates the location of the universal changing station.

3 **(END)**