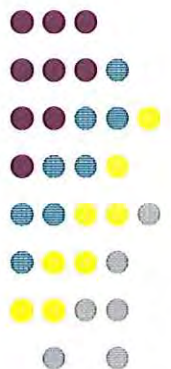


Local Government Revenue Options

Wisconsin Legislative Fiscal Bureau
January, 2011



Local Government Revenue Options

Prepared by

Al Runde

Wisconsin Legislative Fiscal Bureau
One East Main, Suite 301
Madison, WI 53703

Local Government Revenue Options

Introduction

Wisconsin's local general purpose government system consists of municipalities (towns, villages, and cities) and counties. These local governments may levy only those taxes that are authorized by the Legislature. In addition to the property tax (and several in lieu of property tax revenues), the Legislature has authorized three optional local taxes for general local governments: (1) a county sales and use tax of 0.5%; (2) a municipal and/or county registration fee for certain motor vehicles (the "wheel" tax); and (3) a municipal tax on establishments providing short-term lodging to the public (the "room" tax). Although the property tax accounts for the vast majority of all local tax revenue, use of these other local taxes has increased as local governments seek to reduce their reliance on the property tax.

The structure of local government in Wisconsin extends beyond the general units of municipalities and counties. Wisconsin law allows the formation of special purpose districts that possess taxing authority. As with general units of government, these special purpose districts can levy only those taxes that are authorized by the Legislature, and for the most part, taxing authority is restricted to the property tax and related taxes. Five exceptions to this restriction exist: (1) a local exposition center district, which, if it meets certain requirements, is allowed to impose a room tax, a food and beverage sales tax, and a car rental tax; (2) a local professional baseball park district for the construction and operation of a new baseball stadium for the Milwaukee Brewers, which is allowed to impose 0.1% sales and use taxes to pay the debt service costs on District-issued revenue bonds and facility operation expenses; (3) a local professional football stadium district for the construction and maintenance of a renovated football stadium for the

Green Bay Packers, which is allowed to impose 0.5% sales and use taxes to pay the debt service on District-issued revenue bonds and to pay specific District administrative and facility maintenance expenses; (4) a premier resort area, which can impose either a 0.5% (general case) or a 1.0% (special case) sales tax on sales by tourism-related retailers within the area; and (5) regional transit authorities, which have authority to impose either 0.5% sales and use taxes (Chequamegon Bay, Chippewa Valley, and Dane County) or a fee on vehicle rental transactions (Southeastern).

For each of these taxes, this paper discusses the tax, the process for local adoption, and the revenue it generates. This paper first discusses the non-property taxes that can be levied by general units of government and then discusses the nonproperty taxes that can be levied by local exposition districts, the local professional baseball park district, the local professional football stadium district, premier resort areas, and the regional transit authorities.

County Sales and Use Tax

Wisconsin counties may adopt a 0.5% sales tax imposed on the same goods and services that are subject to the state sales tax. The tax is "piggybacked" onto the state sales tax in that the county rate is added to the state rate and the county tax is administered, enforced, and collected by the state. The 0.5% tax applies to items purchased within the county and to some items purchased in a county without a tax, if they are customarily kept in a county with a tax (this is the "use" tax). The use tax applies to most registered vehicles and certain construction materials purchased by contractors. It

also applies to items purchased out-of-state and brought to a county with the tax.

Since 1969, Wisconsin counties have had the authority to enact a countywide sales tax, but it was not until 1985 that one was adopted. Until 1985, a county adopting the tax had to distribute all tax collections to its underlying municipalities. The 1985-87 state budget gave a county the option of retaining the sales tax revenues for its own use or distributing all or a portion of the revenues to the towns, villages, cities, and school districts in the county. The method for distributing tax proceeds was left for the county to determine.

Further revisions to the tax were made by 1985 Wisconsin Acts 41 and 120. Several of these changes were needed in order to improve the administration and enforcement of the tax. The use tax component was added at this time to decrease the incentive to make major purchases outside of a county to avoid paying the county sales tax. In addition, Act 41 specified that the county sales and use taxes may be imposed only for the purpose of directly reducing the property tax levy.

These changes are generally viewed as having made the taxes a more attractive option for a county to consider, especially the change that allows the county to retain the tax proceeds.

Local Adoption of the Taxes

The legal requirement for establishment of county sales and use taxes is that the county board adopt an ordinance imposing them. The taxes can be effective at the start of any calendar quarter, provided a certified copy of the ordinance is received by the Department of Revenue (DOR) 120 days in advance. An ordinance adopted by the county board is also required to repeal the taxes. The repeal is effective on December 31. DOR must be notified 120 days in advance of this date.

In 1986, Barron and Dunn counties became the

first counties to impose the taxes. Currently, the taxes are in place in 62 counties, with Fond du Lac County's tax first being effective on April 1, 2010. Table 1 identifies the 61 counties with sales and use taxes for 2009.

Revenue from the Taxes

DOR retains 1.75% of the county sales and use taxes to cover the administrative costs of collecting the taxes. At the end of each fiscal year, any unencumbered balance in DOR's appropriation account for administration of the taxes is lapsed to the general fund. In addition, retailers are permitted to retain 0.5% of the taxes collected to cover their administrative costs. Thus, 97.75% of county tax collections are paid to the county. Table 1 identifies the annual amounts received by each county since 2003.

Under current law, DOR must distribute tax revenue to the county by the end of the calendar quarter following the quarter when collected. However, DOR began making monthly distributions in 1988 after discovering that it could reimburse counties on a more timely basis.

Table 2 compares the county share of 2009 county sales and use tax collections with the 2008(09) gross county property tax levy for the 61 counties with a tax in effect for 2009. On average, the county share was equivalent to 18.6% of the county levy. The county share of the property tax levy varied from a low of 6.6% in Adams County to a high of 33.8% in Dane County.

State sales tax collections totaled \$3,944.2 million in 2009-10, out of \$3,964.0 million in sales taxes imposed on consumers (the difference is the estimated retailers' discount). Therefore, if all counties enacted the county sales tax, the estimated yield would be \$387.5 million annually (after the retailers' discount of \$2.0 million and \$6.9 million for state administrative costs). This equals 20.2% of the \$1,914.6 million 2009(10) gross county property tax levy.

Table 1: County Sales and Use Tax Revenue Distributions

County	2003	2004	2005	2006	2007	2008	2009
Adams	\$892,280	\$982,910	\$1,032,327	\$1,107,089	\$1,259,615	\$1,142,236	\$1,109,145
Ashland	957,853	1,020,052	994,480	1,137,712	1,154,628	1,209,183	1,143,193
Barron	3,268,915	3,456,553	3,412,122	3,488,885	3,330,602	3,396,057	3,179,653
Bayfield	743,632	827,872	817,922	878,120	895,207	928,329	878,608
Buffalo	513,278	571,389	537,771	602,893	598,090	617,966	566,461
Burnett	719,296	862,015	830,979	830,623	825,939	874,195	798,361
Chippewa	3,302,372	3,358,768	3,488,462	3,621,460	3,616,310	3,866,225	3,635,511
Clark	0	0	0	0	0	0	1,013,864
Columbia	3,160,318	3,385,448	3,472,069	3,408,443	3,446,084	3,547,728	3,284,078
Crawford	1,177,514	1,270,325	1,259,565	1,392,221	1,275,967	1,324,362	1,282,615
Dane	38,364,437	41,141,077	41,340,379	42,461,739	43,021,992	43,804,100	40,306,210
Dodge	4,111,431	4,585,383	4,782,522	4,932,817	4,866,845	5,078,713	4,542,389
Door	2,748,771	2,971,221	2,968,901	3,004,400	3,108,418	3,147,547	2,903,389
Douglas	2,572,925	2,956,289	2,764,560	3,040,821	3,367,699	3,173,321	3,232,472
Dunn	2,079,768	2,184,646	2,212,411	2,369,455	2,187,090	2,301,944	2,111,532
Eau Claire	7,315,483	7,905,427	7,655,312	7,993,448	7,993,786	7,976,495	7,617,907
Florence	0	0	0	73,871	208,568	228,447	240,128
Forest	361,195	376,941	373,790	409,508	437,898	416,351	379,103
Grant	1,975,285	2,274,119	2,221,797	2,359,428	2,407,314	2,698,457	2,621,713
Green	1,374,806	1,866,494	1,913,672	1,987,734	1,975,086	1,999,064	1,955,958
Green Lake	953,524	1,134,238	1,085,752	1,081,484	1,051,024	1,083,926	1,002,143
Iowa	1,389,785	1,660,373	1,550,226	1,442,784	1,449,966	1,434,867	1,315,392
Iron	343,691	386,778	387,661	422,060	433,701	417,124	378,676
Jackson	948,184	1,004,313	960,278	1,065,581	1,160,946	1,129,614	1,028,308
Jefferson	4,485,478	4,773,729	4,959,324	4,900,879	5,046,900	5,041,675	4,844,164
Juneau	1,123,875	1,259,679	1,265,682	1,284,565	1,320,604	1,359,072	1,199,541
Kenosha	8,701,170	9,514,183	9,269,127	9,824,763	9,991,029	10,324,102	10,121,219
La Crosse	8,519,246	9,311,371	9,146,798	9,603,153	9,562,276	9,861,708	9,295,932
Lafayette	481,310	604,434	541,005	632,617	648,152	680,472	636,417
Langlade	1,207,156	1,256,905	1,284,142	1,380,977	1,312,015	1,380,084	1,319,293
Lincoln	1,483,289	1,535,860	1,541,098	1,502,848	1,514,389	1,564,202	1,485,181
Marathon	9,759,001	10,595,278	11,061,668	11,028,189	10,646,319	10,729,421	9,468,533
Marinette	2,569,826	2,799,484	2,907,257	2,808,763	2,694,223	2,864,399	2,675,749
Marquette	646,450	687,631	705,873	770,505	753,971	736,287	646,634
Milwaukee	58,808,732	61,556,248	61,971,367	62,910,927	64,448,566	66,669,025	60,123,082
Monroe	2,220,072	2,479,972	2,512,525	2,592,939	2,555,868	2,775,228	2,678,044
Oconto	1,468,608	1,556,084	1,534,883	1,575,879	1,502,513	1,487,666	1,329,728
Oneida	3,505,124	3,753,174	3,733,644	3,781,260	3,649,333	3,825,247	3,575,387
Ozaukee	5,723,350	6,110,050	6,030,268	6,110,017	6,045,166	6,261,471	5,939,366
Pepin	331,400	352,125	338,247	375,938	370,726	385,905	349,092
Pierce	1,288,945	1,510,868	1,350,855	1,522,625	1,533,697	1,556,521	1,424,041
Polk	2,011,543	2,248,208	2,190,035	2,343,645	2,327,040	2,412,585	2,220,092
Portage	4,375,025	4,568,420	4,635,330	4,957,326	4,958,596	5,034,512	4,756,933
Price	779,248	834,870	815,951	785,069	787,981	743,882	737,758
Richland	873,090	921,917	954,112	931,177	898,370	964,036	881,014
Rock	0	0	0	0	6,030,193	10,392,552	9,894,884
Rusk	685,629	700,100	700,031	682,981	1,102,006	781,547	680,670
St. Croix	4,548,085	5,282,319	4,970,212	5,408,637	5,095,251	5,342,619	4,778,628
Sauk	5,670,513	6,538,711	6,701,515	6,894,951	7,000,303	7,085,994	6,747,478
Sawyer	1,340,228	1,445,196	1,432,315	1,479,025	1,538,946	1,502,936	1,335,680
Shawano	1,876,220	2,016,332	1,988,919	1,983,348	2,177,224	2,142,336	2,093,208
Taylor	887,598	930,877	905,123	927,087	944,208	986,983	921,295
Trempealeau	1,159,800	1,256,783	1,269,034	1,467,833	1,370,667	1,372,755	1,306,049
Vernon	1,075,641	1,162,134	1,169,672	1,231,376	1,254,346	1,355,882	1,277,708
Vilas	1,877,297	2,024,931	1,988,448	1,976,851	2,025,780	2,092,699	1,803,919
Walworth	6,521,873	7,272,968	7,144,520	7,596,592	7,561,568	7,844,203	7,118,219
Washburn	911,745	1,001,458	977,973	1,006,195	1,242,703	975,867	934,295
Washington	7,467,696	7,979,394	8,358,662	8,718,189	9,007,091	9,499,809	8,770,885
Waupaca	2,790,393	2,948,215	2,976,122	2,788,675	2,811,154	2,893,094	2,632,612
Waushara	926,852	1,038,494	997,308	1,019,254	1,040,013	1,045,712	1,013,381
Wood	<u>0</u>	<u>3,642,920</u>	<u>4,617,955</u>	<u>4,492,282</u>	<u>5,014,805</u>	<u>4,858,051</u>	<u>4,592,946</u>
Total	\$237,376,251	\$259,653,953	\$261,009,958	\$268,409,912	\$277,856,771	\$288,626,787	\$268,135,863

Table 2: 2009 County Sales and Use Tax Revenue Distributions and Property Tax Levies

County	2009 County Sales and Use Tax	2008(09) County Property Tax Levy	Sales and Use Tax as a % of Property Tax Levy	County	2009 County Sales and Use Tax	2008(09) County Property Tax Levy	Sales and Use Tax as a % of Property Tax Levy
Adams	\$1,109,145	\$16,808,427	6.6%	Lincoln	\$1,485,181	\$12,137,641	12.2%
Ashland	1,143,193	6,163,524	18.5	Marathon	9,468,533	48,793,927	19.4
Barron	3,179,653	16,497,625	19.3	Marinette	2,675,749	13,739,596	19.5
Bayfield	878,608	8,681,495	10.1	Marquette	646,634	9,563,180	6.8
Buffalo	566,461	5,731,132	9.9	Milwaukee	60,123,082	258,515,465	23.3
Burnett	798,361	8,272,817	9.7	Monroe	2,678,044	14,412,763	18.6
Chippewa	3,635,511	14,449,058	25.2	Oconto	1,329,728	17,172,457	7.7
Clark	1,013,864	11,871,246	8.5	Oneida	3,575,387	15,082,573	23.7
Columbia	3,284,078	22,666,467	14.5	Ozaukee	5,939,366	18,602,096	31.9
Crawford	1,282,615	6,703,676	19.1	Pepin	349,092	3,604,987	9.7
Dane	40,306,210	119,150,454	33.8	Pierce	1,424,041	14,758,618	9.6
Dodge	4,542,389	31,001,767	14.7	Polk	2,220,092	20,149,085	11.0
Door	2,903,389	22,995,929	12.6	Portage	4,756,933	24,078,094	19.8
Douglas	3,232,472	14,055,056	23.0	Price	737,758	7,535,733	9.8
Dunn	2,111,532	18,055,646	11.7	Richland	881,014	6,259,735	14.1
Eau Claire	7,617,907	23,501,883	32.4	Rock	9,894,884	55,026,100	18.0
Florence	240,128	3,515,389	6.8	Rusk	680,670	5,165,630	13.2
Forest	379,103	4,832,099	7.8	St. Croix	4,778,628	26,167,983	18.3
Grant	2,621,713	10,327,196	25.4	Sauk	6,747,478	27,714,671	24.3
Green	1,955,958	12,924,362	15.1	Sawyer	1,335,680	9,414,612	14.2
Green Lake	1,002,143	12,271,454	8.2	Shawano	2,093,208	13,561,755	15.4
Iowa	1,315,392	9,267,700	14.2	Taylor	921,295	9,027,997	10.2
Iron	378,676	3,858,200	9.8	Trempealeau	1,306,049	9,988,573	13.1
Jackson	1,028,308	8,666,897	11.9	Vernon	1,277,708	8,863,662	14.4
Jefferson	4,844,164	24,956,936	19.4	Vilas	1,803,919	12,114,695	14.9
Juneau	1,199,541	10,689,645	11.2	Walworth	7,118,219	57,426,336	12.4
Kenosha	10,121,219	55,141,148	18.4	Washburn	934,295	10,281,348	9.1
La Crosse	9,295,932	28,213,018	32.9	Washington	8,770,885	38,343,150	22.9
Lafayette	636,417	6,612,492	9.6	Waupaca	2,632,612	20,991,393	12.5
Langlade	1,319,293	8,167,176	16.2	Waushara	1,013,381	13,808,807	7.3
				Wood	<u>4,592,946</u>	<u>22,384,343</u>	20.5
				Total	\$268,135,863	\$1,370,736,919	19.6%

**Local Registration Fees for Motor Vehicles
("Wheel" Tax)**

Municipalities have been allowed to impose an annual registration fee, or "wheel tax," on motor vehicles since 1967. In 1979, this authority was extended to counties. Until 1983, the fee applied only to automobiles and station wagons. The fee was limited to 50% of the state registration fee and was collected by the local government that

imposed it.

Since 1983, state law has permitted any municipality or county to adopt an ordinance that imposes a flat, annual registration fee on automobiles and trucks of not more than 8,000 pounds customarily kept within that jurisdiction. Vehicles may be subject to both a municipal and a county fee. All vehicles exempt from the state fee are also exempt from local fees. (This exempts, for example, certain trucks not operated on highways, federal vehicles, and certain vehicles registered to

Indian tribes.) All vehicles subject to a state registration fee of \$5 are also exempt. (This category includes, for example, automobiles and buses owned and operated by human service agencies or school districts and vehicles owned and operated for public service by a municipality, county, Indian tribe, or the state.) There is no limit on the amount of the fee. The fee is collected by the Department of Transportation (DOT).

Municipalities are permitted, but not required, to share any portion of the fee with the county or vice versa. Any county or municipality that imposes an annual registration fee must use the revenues from the fee for transportation-related purposes.

Local Adoption of the Fee

An ordinance adopted by the county board or municipal governing body is required to impose a local registration fee. The local government must notify DOT at least 60 days prior to the first day of the month in which the ordinance takes effect. Repeal of the fee is also by adoption of an ordinance by majority vote of the local governing body. At least 60 days notice to DOT is also required prior to the first day of the month in which an amendment or repeal of the ordinance is effective.

The following eight governments are the only ones that have imposed a local registration fee: (1) the City of Kenosha, a \$10 fee from 1977 through 1978; (2) the City of Beloit, a \$10 fee from 1986 to the present; (3) the City of Amery (Polk County), a \$5 fee from 1987 through 1991; (4) Marathon County, a \$10 fee from 1987 through 1988; (5) the City of Sheboygan, a \$10 fee from 1990 through 2001, and a \$6 fee from 2002 through 2006; (6) St. Croix County, a \$10 fee, effective January 1, 2008; (7) the City of Milwaukee, a \$20 fee, effective November 1, 2008; and (8) the City of Mayville, a \$10 fee, effective April 1, 2009.

Revenue from the Fee

Table 3 compares the amount of revenue

received by each local government in 2009 with each government's 2008(09) gross municipal property tax levies.

Table 3: 2009 Local Registration Fee Revenue Distributions

Jurisdiction	Fee Revenue	2008(09) Local Property Tax Levy	Fee Revenue as a % of Property Tax Levy	Amount of Fee
Beloit (City)	\$268,175	\$11,778,950	2.3%	\$10
Mayville (City)	39,211	2,303,421	1.7	10
Milwaukee (City)	6,273,191	223,713,042	2.8	20
St. Croix (County)	<u>713,832</u>	<u>26,167,981</u>	<u>2.7</u>	10
Total	\$7,294,409	\$263,963,394	2.8%	

The local fee is collected by DOT at the time the annual state registration fee is paid. DOT retains 10 cents per registration for administrative costs. The rest of the fee is remitted to the jurisdiction imposing the fee.

Based on estimated vehicle registrations for 2010, if a local vehicle registration fee of \$10 was imposed statewide, \$44 million in annual revenues would be raised. That equals 1.9% of the 2009(10) gross municipal property tax levy and 2.3% of the gross county property tax levy for that year.

Tax on Short-Term Lodging ("Room" Tax)

Since 1967, towns, villages, and cities have been authorized to impose a tax on establishments providing rooms or short-term lodging to the public. In general, the tax applies to hotels, motels, and rooming houses for lodging furnished for less than one month. Hospitals, nursing homes, and accommodations provided by religious, charitable, or educational organizations are excluded from the tax. The tax applies only to gross receipts from furnishing sleeping accommodations; therefore, food and other items or services furnished by hotels or motels are not subject to the tax. The room tax is in addition to state and county sales taxes that apply to room charges.

Prior to June, 1994, municipalities were not restricted as to the tax rate or use of room tax collections. However, 1993 Wisconsin Act 467 imposed a maximum tax rate of 8% and required that at least 70% of any new room taxes be used for tourism promotion and development.

Tourism promotion and development was defined under 2005 Act 135 to mean any of the following: (a) marketing projects, including advertising media buys, creation and distribution of printed or electronic promotional tourist materials, or efforts to recruit conventions, sporting events, or motorcoach groups; (b) transient tourist informational services; or (c) a tangible municipal development, including a convention center. The allowable tourism promotion and development activities must be significantly used by transient tourists and reasonably likely to generate paid overnight stays at more than one establishment on which the room tax is imposed, that are owned by different persons. If a municipality has only one such establishment, the tourism development and promotion activity must be reasonably likely to generate paid overnight stays in that establishment.

For room taxes enacted prior to May 13, 1994, Act 467 prohibits the municipality from retaining a greater percentage of room tax revenues than it retained prior to May 13, 1994. A municipality can exceed the 8% maximum limit and fall below the 70% tourism promotion requirement for new room tax revenues if any of the following situations apply:

1. The municipality is located in a county with a population of at least 380,000 and a convention center is being constructed or renovated within that county;
2. The municipality intends to use at least 60% of the revenue collected from its room tax in excess of 7% to fund all or part of the construction or renovation of a convention center that is located in a county with a population of at least 380,000;
3. The municipality is located in a county with a population of less than 380,000 and that

county is not adjacent to a county with a population of at least 380,000, and the municipality is constructing a convention center or making improvements to an existing convention center; or

4. The municipality has any long-term debt outstanding with which it financed any part of the construction or renovation of a convention center.

Situations (1) to (4) do not excuse a municipality from the requirement that the percentage of room tax revenues that it retains is equal to, or less than, the percentage it retained prior to May 13, 1994. Currently, the City of Madison (9%) and the City of Oshkosh (10%) are the only municipalities that exceed the 8% maximum limit under these provisions.

Act 467 also created the additional governmental entity of a tourism commission to coordinate tourism promotion and development. If two or more municipalities in a tourism zone impose a room tax, those municipalities are required to enter into a contract to create a tourism commission. A tourism zone is defined as an area of two or more municipalities that those municipalities agree is a single destination as perceived by the traveling public. The municipalities in a given tourism zone must impose the same room tax rate. If there is only a single municipality that imposes a room tax in a tourism zone, the creation of a tourism commission is optional.

The tourism commission is responsible for monitoring the collection of room tax revenues and for contracting with one tourism entity, or other organization if a tourism entity does not exist, for staff, support services, and assistance in developing and implementing programs to promote and develop tourism. A tourism entity means a non-profit organization that came into existence before January 1, 1992, and provides staff, development, or promotional services for the tourism industry in a municipality.

In the case of a single municipality, the tourism commission consists of four to six members, of

whom one must be a representative of the Wisconsin hotel and motel industry. Members are appointed by the principal elected official of the municipality with confirmation by a majority vote of the municipality's governing body. When there is more than one municipality in a tourism zone, the commission consists of one to three members from each municipality (depending on the amount of room tax revenues) and two additional members representing the hotel and motel industry. The members representing the municipalities are appointed by the principal elected official of each municipality with confirmation by the governing body. The two members representing the hotel and motel industry are appointed by the chairperson of the tourism commission.

Local Adoption of the Tax

To implement a room tax, a municipal governing body must adopt an ordinance that authorizes the tax, determines the tax rate, and designates the date the tax takes effect. The last complete information regarding municipalities that levy the tax is provided by financial reports filed with DOR for 2009. According to those reports, 257 of the state's 1,851 municipalities collected the tax in 2009.

DOR does not collect information on room tax rates. Surveys of room tax rates have been conducted by the Legislative Fiscal Bureau. These surveys found that room tax rates have ranged from 1% to 10%. The survey results are shown in Table 4. The rates shown in Table 4 for 2010 are for those municipalities that had a room tax in 2009, according to DOR reports. The most common rate found in the surveys was 5%. However, room tax rates have tended to increase. In 2004, the portion of municipalities with a room tax rate greater than 5% was 40.3%. In 2010, 52.3% of these municipalities had a room tax rate greater than 5%.

Revenue from the Tax

Table 5 indicates the annual amount of room tax revenues reported to DOR on municipalities' financial reports from 2000 through 2009, on a

Table 4: Room Tax Rates -- 2004, 2006, 2008, and 2010

Tax Rate	Number of Municipalities			
	2004	2006	2008	2010
1.0%	1	1	1	1
1.5	0	0	0	0
2	2	1	1	1
2.5	1	1	2	2
3	26	27	22	19
3.5	4	3	1	1
4	23	21	25	27
4.5	10	16	22	26
5	50	51	52	45
5.5	4	3	16	21
6	24	30	36	40
6.5	6	6	6	7
7	20	19	24	23
7.5	1	1	1	3
8	24	32	34	38
9	0	0	1	1
10	<u>0</u>	<u>0</u>	<u>1</u>	<u>1</u>
Total	196	212	245	256

Source: Legislative Fiscal Bureau surveys

Table 5: Room Tax Revenues

Year	Amount	Percent Change	Number of Municipalities
2000	\$45,012,500		173
2001	42,932,000	-4.6%	176
2002	44,884,900	4.5	189
2003	46,443,200	3.5	196
2004	48,955,700	5.4	205
2005	52,344,300	6.9	212
2006	56,395,900	7.7	226
2007	60,910,700	8.0	245
2008	63,724,000	4.6	258
2009	55,831,300	-12.4	257

Source: Department of Revenue

statewide basis, and the annual percentage change in revenues. The table also shows the growth in the number of municipalities that have adopted the tax over this period. Over the ten-year period, total room tax revenues declined compared to the previous year total twice: by 4.6% in 2001 and by 12.4% in 2009. These declines coincided with slow-downs in the economy. However, 2009 total collections were 24% higher than 2000 collections and

the number of municipalities imposing the tax has increased by 48%.

The appendix to this paper shows the 2010 room tax rate and 2009 revenue for each municipality that reported room tax revenue to DOR in 2009. On average, reported room tax collections were equal to 3.4% of the corresponding municipalities' 2008(09) municipal purpose property tax levies. However, the significance of room tax collections varied considerably by municipality. For example, room tax collections for 16 municipalities totaled 20% or more of their municipal property tax levies.

Local Exposition District Taxes

Effective April 26, 1994, 1993 Wisconsin Act 263 authorized cities, villages, and counties to individually or jointly create a local exposition district that is separate and distinct from the municipality, county, and state. Such a district has the power to build and operate an exposition center, own and lease property, enter into contracts, employ personnel, issue bonds, and, under certain conditions, impose three different local taxes (room tax, food and beverage tax, and car rental tax). The composition of the board of directors presiding over the district depends on the type and number of sponsors. If the district is sponsored by a city of the first class, the board is composed of 15 individuals from both the public and private sectors, and appointment powers are spread between city, county, and state officials.

Requirements to Levy Taxes

The requirements for a local exposition district to levy one or more of the three local taxes are very restrictive and probably only allow a district created by the City of Milwaukee to impose such taxes. The specific requirements that an exposition district must meet are as follows:

1. The municipality adopts a resolution

certifying that the planned exposition center would be of substantial statewide public purpose. This requires an exposition center that: (a) includes an exhibition hall of at least 100,000 square feet; (b) is projected to support at least 2,000 full-time equivalent jobs; (c) is projected to stimulate at least \$6.5 billion in total spending in the state over a 30-year period; (d) is projected to attract at least 50,000 out-of-state visitors annually; and (e) is projected to generate at least \$150 million of incremental state income, franchise, and sales tax revenues over the 30-year period.

2. The district's sponsoring municipality agrees to stop imposing and collecting its room tax.

3. The district adopts a resolution to impose the tax(es), and a copy of the resolution is sent to the Secretary of the Department of Revenue at least 120 days before its effective date.

Restrictions on Taxes

State statutes limit the amount, duration, and use of the three local taxes. First, the revenues of each of the district-wide local taxes must be used only for the district's debt service on its bond obligations. Once the district's bonds (those required to be issued by April 1, 1999, and those issued to refund that debt) are retired, the collection of these taxes must cease.

State statutes impose a maximum limit on the tax rate for each of the three taxes, as follows: (1) a 0.25% (0.50% with a majority vote of the board) districtwide sales tax on certain food and beverage sales; (2) a 3% (4% with a majority vote of the board) districtwide sales tax on the rental of passenger cars without drivers; (3) a basic room tax of up to 3% of total districtwide room charges; and (4) if the sponsoring municipality is a city of the first class, the city may dedicate its existing room tax to the district.

The Department of Revenue is responsible for administering any of the local taxes imposed by a local exposition district. The state distributes

97.45% of the taxes collected to the exposition district by the end of the month following the end of the calendar quarter in which the amounts were collected. The remaining 2.55% of collections are retained by the state to cover administrative costs. Any unencumbered balance in DOR's appropriation account for the administration of the tax that exceeds 10% of expenditures from the appropriation during the fiscal year is also distributed back to the district.

Milwaukee's Exposition District

The City of Milwaukee has created a local exposition district called the Wisconsin Center Tax District for the purpose of acquiring and managing its exposition center facilities. The District is comprised of cities and villages wholly or partially in Milwaukee County. The taxes imposed by the District were first effective on January 1, 1995.

Table 6 shows the tax rate and the amount of revenue collected for each of the taxes imposed by the Wisconsin Center District for calendar year 2009. As shown, the additional room tax imposed by the City of Milwaukee is 7% of total room charges (this figure is also included in the Appendix). The additional room tax imposed by the City accounted for 46.5% of the District's tax collections in 2009.

Table 6: Wisconsin Center District Collections (2009)

	2009 Tax Rate	2011 Tax Rate	Revenues
Basic Room Tax*	2.0%	2.5%	\$3,000,200
Additional Room Tax	7.0	7.0	7,701,500
Food and Beverage Tax**	0.25	0.5	3,967,400
Car Rental Tax	3.0	3.0	<u>1,892,300</u>
Total			\$16,561,400

* Increased on January 1, 2011.

** Increased on July 1, 2010.

Source: Department of Revenue

In 2009, a total of \$16,561,400 was collected by

DOR from the District taxes. However, after 2.55% of revenues were deducted to pay for DOR administration of the taxes, actual distributions to the District for 2009 were \$16,139,000.

Local Professional Baseball Park District Taxes

A local professional baseball park district for the construction and operation of a new baseball stadium for the Milwaukee Brewers was created by 1995 Act 56. The District is made up of five counties: Milwaukee, Ozaukee, Racine, Washington, and Waukesha. The District is governed by a 13-member board, appointed as follows: six persons appointed by the Governor; one person appointed by the Mayor of the City of Milwaukee; two people appointed by the Milwaukee County executive; one person appointed by the Racine County executive; one person appointed by the Waukesha County executive; one person appointed by the chairperson of the Ozaukee County Board of Supervisors; and one person appointed by the chairperson of the Washington County Board of Supervisors.

Use of Sales and Use Tax Revenue

The District Board has the authority to enact a 0.1% sales and use tax in the five-county area. Based on the Board's actions, the taxes were first imposed in January, 1996.

Stadium Construction. At the time Act 56 was passed by the Legislature, it was anticipated that stadium construction would cost \$250 million, of which \$160 million would come from the issuance of revenue bonds by the District. The District's initial \$160 million contribution established its 64% ownership share of the stadium. From 1996 through 1999, the District issued revenue bond for the construction of the stadium and infrastructure improvements near the stadium totaling \$202 million. In addition, the District has entered into \$45 million in lease certificates of participation, which were used to fund the acquisition of leased

capital equipment in the stadium (the scoreboard, drive mechanism for the retractable roof, seating, and food service equipment). Subsequently, in order to take advantage of lower interest rates, the District refinanced a portion of these debt obligations. These refunding debt issues also added \$12.1 in principal debt, which results in \$259.1 million in total principal borrowed for the stadium construction and related equipment. The debt service (the payment of principal and interest) on these debt instruments is paid from the 0.1% sales and use taxes imposed in the five-county District. In addition, District sales and use tax revenues, or interest earnings on those revenues, were applied to the stadium construction, infrastructure improvements, and the initial year of operation of the facility.

Taking into account its debt service reserves, the District had an estimated \$119.0 million in undefeased principal outstanding on its debt issues at the end of 2010.

Stadium Maintenance and District Expenses. In addition to funding the construction of the stadium, the 0.1% sales and use taxes will be used to contribute towards the maintenance and repair of the stadium over the 30-year anticipated life of the stadium. A memorandum of understanding (MOU) signed by representatives from the State of Wisconsin, Milwaukee County, the City of Milwaukee, and the Brewers indicates that the District's annual contribution will be the lesser of 64% (District's initial ownership share) of actual, annual maintenance costs or \$3.85 million. However, subsequent to the MOU, the Stadium District agreed to take on \$41.2 million of the Brewers' debt associated with the team's contribution toward the stadium construction. In exchange, the District's annual facility maintenance payment was reduced to \$2.16 million until 2008, at which time the Brewers assumed full responsibility for maintenance at Miller Park.

The District will also be responsible for major

capital repairs and necessary improvements. Under an amendment to the MOU in 2004, the District will contribute \$2,200,000 per year to a segregated reserve fund for this purpose and the Brewers will contribute \$300,000 per year. Finally, revenues from the stadium sales and use taxes are used to fund other operations of the District, including the District's staff and other administrative costs.

Early Retirement of Bonds and Reserves. Act 56 specifies that if, at any time, the District's tax revenues exceed current operating expenses, the excess amount will be placed in a fund for future maintenance and capital improvement costs or to retire the bonds early.

Once sufficient funds are available to meet the obligations of the District, the 0.1% taxes will end. In a review of the District's costs released by the Legislative Audit Bureau in the spring of 2002, one year after the facility opened, it was estimated that it would be necessary to collect the taxes through 2014. However, lower than expected growth in sales and use tax revenues in recent years has extended the estimate of that date. If future District sales and use tax revenues grow at the average, annual rate that the revenues have grown since the taxes were imposed, the District indicates that the taxes will likely have to be collected until some time in 2017.

DOR administers the sales and use taxes on behalf of the District. On a quarterly basis, the Department distributes 98.5% of the taxes collected to the District, retaining 1.5% of collections for administrative expenses. Any unencumbered balance in DOR's appropriation account for the administration of the tax at the end of each fiscal year is also distributed back to the District.

In 2009-10, the taxes generated revenues of \$23.7 million, net of the 1.5% fee retained by DOR for administering the taxes. Distributions of sales and use tax revenues to the District have totaled \$338.4 million through November, 2010.

Local Professional Football Stadium District Taxes

A local professional football stadium district for the construction and maintenance of a renovated football stadium for the Green Bay Packers was created by 1999 Act 167. The Green Bay-Brown County Professional Football Stadium District is contiguous with Brown County and is governed by a seven-member board, appointed as follows: three persons appointed by the Mayor of Green Bay, three persons appointed by the Brown County Executive, and one person appointed by the Ashwaubenon Village President.

The District board has several powers and duties related to the renovation and management of the professional football stadium facilities. Specifically, the District is provided authority, if approved by the electors of the District at referendum, to impose 0.5% sales and use taxes for purposes related to football stadium facilities. On September 12, 2000, the voters of Brown County approved the District resolution imposing the 0.5% sales and use taxes.

The District also has authority to issue up to \$160 million in revenue bonds, excluding reserves and issuance costs, or take out up to a \$160 million loan from Brown County, using proceeds from a loan to the county from the state Board of Commissioners of Public Lands, to acquire, construct, or renovate its professional football stadium facilities. In April, 2001, the District issued three series of revenue bonds totaling \$174.8 million. Of this amount, \$160 million in bond proceeds were provided to the stadium project and the remaining \$14.8 million were used to fund required reserves and cover the issuance costs of the bonds. As of December, 2010, the District had \$45.2 million in outstanding principal remaining on these bonds. The District also had \$32.0 million in a debt service reserve fund. As a result, the outstanding principal on the bonds is likely to be repaid by August, 2011.

The Act requires the District board to establish a facility maintenance and operating fund to which the following annual revenues must be deposited: (a) the amounts derived from the Packers football stadium donation state income tax checkoff; (b) the revenue received from the sale of engraved tiles or bricks; (c) the revenue received from the issuance of professional football team license plates; and (d) \$500,000 annually from a District fee or charge imposed on the right to purchase admission to events at the stadium facility, pursuant to an agreement with a professional football team. These annual revenues to the fund are to be used to reduce the annual District sales and use tax proceeds needed for annual maintenance and operating expenses. In 2009-10, \$398,100 associated with the sale of license plates was deposited to the fund. For tax year 2009, \$36,092 associated with the voluntary football stadium donation state income tax checkoff was deposited to the fund.

In addition, any excess, annual District sales and use tax revenues must also be deposited to the fund. Any excess, annual revenues deposited in the fund and interest earnings of the fund can be used to establish a reserve for future facility maintenance and operating expenses.

Brown County Sales Tax Referendum.

Act 167 also provided the county authority to receive excess, annual sales and use tax revenue after the District met its annual, stadium-related obligations. Under the Act, the county's authority to receive excess, annual revenues needed to be approved by a majority of the electors in the county at referendum. On a September 12, 2000, county referendum ballot, Brown County electors voted against providing the county this authority.

Use of Sales and Use Tax Revenues

Act 167 limits the types and the amount of District or stadium-related costs that can be funded from District sales and use tax revenues. The first allowable use of the revenues is to pay the annual debt service on any outstanding District revenue

obligations (bonds). The next allowable use for the revenues is to pay the annual principal and interest cost on any county loan from the Board of Commissioners of Public Lands for the acquisition, renovation, or construction of football stadium facilities.

Any excess revenues, in any one year, after annual debt service or county loan payments are paid, must be used for the following purposes, in the order listed:

District Administration. District administration expenses of up to \$750,000 in the first calendar year beginning after the District sales and use taxes are imposed, up to \$500,000 in the second calendar year beginning after the sales and use taxes are imposed, and up to \$100,000 per year, thereafter, for up to 29 years after the year in which the initial District administration expenses are paid or until the District board determines that the balance, plus any projected earnings, in a reserve for District administration expenses are sufficient to pay the District administration expenses throughout this period.

Facility Operating and Maintenance Expenses. Beginning in the third calendar year after the District sales and use taxes are imposed, an amount equal to \$3,400,000, less the annual amounts to be paid from the football stadium facility maintenance and operating fund, to pay the operating and maintenance costs of the football stadium facilities. The portion of the \$3,400,000 used to pay any compensation for employees of a municipality that provides maintenance or operating services for the football stadium facilities can be increased by up to 3% each year thereafter. All other portions of the \$3,400,000 may only be increased by up to 2% each year thereafter.

These payments are to be made annually for up to 27 years after the year in which the initial maintenance payment is made or until the District board determines that the balance, plus any projected earnings, in the football stadium facility maintenance and operating cost fund are sufficient

to pay the specified maintenance and operating expenses throughout this period.

Early Retirement of Bonds and Reserves. Any remaining annual funds must be applied to the following: (a) to retire any bonds issued for purposes related to football stadium facilities and any bonds issued to refund those bonds; and (b) to fully fund a facility maintenance and operating cost fund for future facility maintenance and operating expenses and to establish a reserve to pay future District administration expenses. Revenues may be provided to this fund or reserve only after all bonds issued for the purposes of football stadium facilities have been retired or paid in accordance with the defeasance provisions of the authorizing resolution and the District is no longer required to make loan payments to the county on any funds borrowed for this purpose.

DOR administers the sales and use taxes on behalf of the District. On a quarterly basis, the Department distributes 98.5% of the taxes collected to the District. DOR is allowed to retain 1.5% of collections for administrative expenses. Any unencumbered balance in DOR's appropriation account for the administration of the tax at the end of each fiscal year is also distributed back to the District.

The District sales and use taxes began to be collected on November 1, 2000. In 2009-10, the taxes generated revenues of \$19.4 million, net of the 1.5% fee retained by DOR for administering the taxes. Distributions of sales and use tax revenues have totaled \$196.5 million through November, 2010. The District currently estimates that the District's 0.5% sales and use taxes could end sometime in 2015.

Premier Resort Area Tax

A premier resort area tax option for units of local government that meet certain eligibility criteria was created by 1997 Act 27. The governing

body of a political subdivision can enact an ordinance or adopt a resolution declaring itself to be a premier resort area if at least 40% of the equalized value of the taxable property within the political subdivision is used by retailers that fall within certain tourism-related standard industrial classifications. Proceeds from a premier resort area tax may only be used to pay for infrastructure expenses within the jurisdiction of that premier resort area. A municipality or county, all of which is included in a premier resort area, can enact an ordinance to impose a tax at a rate of 0.5% on the gross receipts from the sale, lease, or rental in the municipality or county of goods or services that are taxable under current state sales tax provisions made by businesses that are included in a second list of tourism-related retailers (this list is more extensive than that used to determine whether the 40% threshold is met). However, the tax does not apply to the storage, use, or other consumption of taxable goods or services within the municipality or county (there is no "use" tax). Further, a county and a municipality within that county cannot each impose the tax on sales by the same tourism-related retailer.

DOR administers, enforces, and collects the premier resort tax. Specifically, DOR rules define the standard industrial classifications subject to the tax and determine whether businesses are subject to the tax. Businesses obtaining a business tax registration certificate from DOR are required to report the standard industrial classification for each place of business in the state. Counties and municipalities imposing the tax receive distributions from DOR that equal 97% of the collections for a reporting period. DOR is authorized to retain 3% of collections to cover the costs of administration, enforcement, and collection of the tax. Any unencumbered balance in DOR's appropriation account for the administration of the tax at the end of each fiscal year is also distributed back to the premier resort areas.

In 1998, the Village of Lake Delton and the City of Wisconsin Dells each enacted a 0.5% premier resort area tax under the statutory requirements.

Under 2001 Act 16, the City of Eagle River was exempted from the statutory requirement that 40% of its equalized value be used by tourism-related retailers in order to declare itself a premier resort area. The City of Eagle River enacted a premier resort area tax effective October 1, 2006. The City of Bayfield was provided a similar exemption by 2001 Act 109 and enacted a premier resort area tax in 2003.

Under 2009 Act 28, any municipality that enacted an ordinance to impose a 0.5% premier resort area tax prior to January 1, 2010, can amend its ordinance to increase the tax rate to 1.0%. Only the Village of Lake Delton and the City of Wisconsin Dells meet this specified date. Both municipalities increased their premier resort area tax rates to 1% effective January 1, 2010.

Table 7 lists the premier resort area tax revenues for those municipalities that imposed the tax during 2009. The amounts shown are net of the 3% retained by DOR for the Department's costs of administering the tax.

Table 7: Premier Resort Area Tax Revenues (2009)

	Revenues
Bayfield	\$61,400
Eagle River	147,200
Lake Delton	1,955,500
Wisconsin Dells	<u>615,700</u>
Total	\$2,779,800

Source: Department of Revenue

Regional Transit Authorities

Under 2009 Act 28, specific local governments were given the authority to create a regional transit authority (RTA) and impose either sales and use taxes or vehicle rental fees to fund transit service within the RTA's jurisdiction. Specified counties and municipalities in the Chequamegon Bay, Chippewa Valley, and Dane County areas are al-

lowed to create an RTA. Transit related activities of these RTAs can be funded with revenue from the imposition of up to 0.5% sales and use taxes within the RTA's jurisdiction. In addition, Act 28 created the Southeastern RTA, comprised of Kenosha, Milwaukee, and Racine counties, which has authority to impose up to an \$18 per transaction fee on vehicle rental transactions within its three-county jurisdiction. Revenues from the fee can be

used for the construction, management, and operation of a Kenosha-Racine-Milwaukee commuter rail system and for RTA administration. To date, none of the RTAs authorized under Act 28 have imposed the taxes or fees allowed under that Act. For additional information, see the LFB Informational Paper entitled "Regional Transit Authorities."

APPENDIX

2009 Room Tax Collections and Property Tax Levies

Municipality ⁽¹⁾	2010 Room Tax Rate ⁽²⁾	2009 Reported Tax Revenues ⁽³⁾	2008(09) Municipal Property Tax Levy	Room Tax Revenue as a % of Property Tax Levy	Municipality ⁽¹⁾	2010 Room Tax Rate ⁽²⁾	2009 Reported Tax Revenues ⁽³⁾	2008(09) Municipal Property Tax Levy	Room Tax Revenue as a % of Property Tax Levy
Adams					Dane (continued)				
Adams (T)	5.5%	\$13,262	\$60,676	21.9%	Monona (C)	8.0%	\$186,940	\$5,256,704	3.6%
Dell Prairie (T)	5.0	17,226	97,222	17.7	Stoughton (C)	6.0	46,090	6,598,819	0.7
Rome (T)	8.0	20,096	2,350,020	0.9	Sun Prairie (C)	4.0	43,717	19,121,243	0.2
Strong's Prairie (T)	5.5	48,661	99,019	49.1	Verona (C)	6.0	125,699	6,863,879	1.8
Ashland					Vienna (T)	6.0	56,256	592,297	9.5
Ashland (C)	5.5	80,907	3,582,426	2.3	Waunakee (V)	5.0	21,150	7,503,175	0.3
La Pointe (T)	6.5	97,566	1,538,287	6.3	Windsor (T)	6.0	10,781	2,208,908	0.5
Barron					Dodge				
Rice Lake (C)	5.5	103,980	5,225,989	2.0	Beaver Dam (C)	5.0	110,245	7,312,964	1.5
Turtle Lake (V)	4.0	61,799	539,395	11.5	Lomira (V)	4.0	16,413	647,280	2.5
Bayfield					Waupun (C)	5.0	9,220	2,385,753	0.4
Bayfield (C)	6.5	220,039	570,142	38.6	Door				
Bayfield (T)	6.5	84,733	544,092	15.6	Baileys Harbor (T)	5.5	65,611	1,213,043	5.4
Bayview (T)	6.5	18,758	159,018	11.8	Clay Banks (T)	5.5	475	106,052	0.4
Cable (T)	4.0	31,278	570,187	5.5	Egg Harbor (T)	5.5	71,065	431,236	16.5
Drummond (T)	4.0	5,419	366,679	1.5	Egg Harbor (V)	5.5	85,169	749,225	11.4
Eileen (T)	4.5	34,068	180,093	18.9	Ephraim (V)	5.5	117,817	979,687	12.0
Grand View (T)	4.0	10,891	206,740	5.3	Gardner (T)	5.5	7,691	328,440	2.3
Iron River (T)	3.0	817	707,409	0.1	Gibraltar (T)	5.5	137,317	832,463	16.5
Namakagon (T)	4.0	99,080	228,725	43.3	Jacksonport (T)	5.5	18,226	301,861	6.0
Washburn (C)	6.5	39,578	763,026	5.2	Liberty Grove (T)	5.5	89,104	1,625,839	5.5
Brown					Nasewaupée (T)	5.5	17,528	472,383	3.7
Allouez (V)	8.0	4,827	5,853,626	0.1	Sevastopol (T)	5.5	62,097	535,601	11.6
Ashwaubenon (V)	8.0	230,377	8,838,829	2.6	Sister Bay (V)	5.5	115,529	1,759,775	6.6
Bellevue (V)	8.0	2,216	2,506,382	0.1	Sturgeon Bay (T)	5.5	3,919	122,631	3.2
De Pere (C)	8.0	6,063	9,680,037	0.1	Sturgeon Bay (C)	5.5	191,269	5,281,446	3.6
Green Bay (C)	8.0	235,960	49,595,018	0.5	Douglas				
Howard (V)	8.0	8,798	4,278,869	0.2	Superior (C)	6.0	462,843	10,926,789	4.2
Suamico (V)	8.0	48,844	4,028,781	1.2	Dunn				
Burnett					Menomonie (C)	6.0	219,167	5,269,447	4.2
Siren (V)	4.0	48,045	374,172	12.8	Eau Claire				
Chippewa					Altoona (C)	7.0	7,985	2,081,094	0.4
Chippewa Falls (C)	6.0	319,821	5,501,977	5.8	Eau Claire (C)	8.0	1,174,077	30,855,711	3.8
Wheaton (T)	7.0	3,053	555,297	0.5	Union (T)	8.0	29,741	512,217	5.8
Clark					Fond du Lac				
Abbotsford (C)	3.0	24,035	750,235	3.2	Fond du Lac (C)	7.0	480,768	18,478,462	2.6
Thorp (C)	5.0	23,882	387,768	6.2	N. Fond du Lac (V)	7.0	1,859	1,349,318	0.1
Columbia					Ripon (C)	6.0	86,787	2,686,385	3.2
Caledonia (T)	4.0	44,510	220,000	20.2	Forest				
Columbus (C)	3.0	17,205	2,945,239	0.6	Crandon (C)	4.5	6,910	727,130	1.0
Portage (C)	6.0	101,969	4,701,087	2.2	Lincoln (T)	4.5	757	294,608	0.3
Wisconsin Dells (C)	5.0	1,232,434	2,902,532	42.5	Grant				
Crawford					Boscobel (C)	5.0	18,759	934,317	2.0
Bridgeport (T)	5.0	15,449	178,510	8.7	Platteville (C)	4.0	22,332	3,514,365	0.6
Clayton (T)	3.0	830	341,085	0.2	Green				
Prairie du Chien (C)	5.0	185,566	2,106,425	8.8	Monroe (C)	4.0	65,228	5,998,005	1.1
Soldiers Grove (V)	3.0	3,148	23,283	13.5	New Glarus (V)	5.0	52,941	1,199,816	4.4
Dane					Green Lake				
Blooming Grove (T)	6.0	68,206	684,412	10.0	Berlin (C)	4.0	6,837	1,634,961	0.4
Burke (T)	3.0	20,966	881,865	2.4	Brooklyn (T)	5.0	29,744	664,481	4.5
Fitchburg (C)	6.0	19,953	14,000,551	0.1	Green Lake (C)	7.0	190,194	1,124,775	16.9
Madison (C)	9.0	7,516,154	165,396,658	4.5	Iowa				
Madison (T)	8.0	107,282	2,595,649	4.1	Mineral Point (C)	3.0	29,526	1,060,894	2.8
Middleton (C)	7.0	811,027	12,269,906	6.6					
Middleton (T)	5.0	23,987	2,832,685	0.8					

Municipality ⁽¹⁾	2010 Room Tax Rate ⁽²⁾	2009 Reported Tax Revenues ⁽³⁾	2008(09) Municipal Property Tax Levy	Room Tax Revenue as a % of Property Tax Levy	Municipality ⁽¹⁾	2010 Room Tax Rate ⁽²⁾	2009 Reported Tax Revenues ⁽³⁾	2008(09) Municipal Property Tax Levy	Room Tax Revenue as a % of Property Tax Levy
Iron					Milwaukee				
Anderson (T)	5.0%	\$590	\$28,608	2.1%	Brown Deer (V)	7.0%	\$433,153	\$7,465,152	5.8%
Hurley (C)	5.0	32,247	739,540	4.4	Cudahy (C)	7.0	3,787	7,573,892	0.1
Kimball (T)	5.0	26,653	116,898	22.8	Franklin (C)	6.0	125,520	20,142,000	0.6
Jackson					Monroe				
Black River Falls (C)	7.0	3,016	1,574,796	0.2	Greenfield (C)	7.0	19,899	20,129,954	0.1
Brockway (T)	7.0	217,808	260,392	83.6	Milwaukee (C)	7.0	7,701,500	223,713,042	3.4
Jefferson					Oconto				
Fort Atkinson (C)	5.0	23,243	5,963,219	0.4	Oak Creek (C)	6.0	431,729	18,807,600	2.3
Jefferson (C)	5.0	4,687	3,364,881	0.1	Wauwatosa (C)	7.0	803,875	35,527,934	2.3
Johnson Creek (V)	8.0	89,104	968,720	9.2	West Allis (C)	6.0	45,906	36,183,911	0.1
Watertown (C)	3.0	32,415	9,720,204	0.3	West Milwaukee (V)	8.0	75,812	3,721,699	2.0
Juneau					Portage				
Mauston (C)	5.0	113,169	1,508,161	7.5	Sparta (C)	6.0	130,303	3,075,288	4.2
New Lisbon (C)	5.0	25,355	514,349	4.9	Tomah (C)	5.0	272,355	3,449,952	7.9
Union Center (V)	5.0	2,146	65,218	3.3	Warrens (V)	7.0	101,098	99,030	102.1
Kenosha					Richland				
Bristol (T)	8.0	405	1,640,981	<0.1	Richland Center (C)	2.5	27,466	1,489,128	1.8
Kenosha (C)	8.0	481,420	53,240,840	0.9	Rock				
Pleasant Prairie (V)	8.0	45,854	8,493,400	0.5	Beloit (C)	8.0	20,612	11,778,950	0.2
Wheatland (T)	8.0	1,719	619,210	0.3	Evansville (C)	7.0	22,554	2,133,008	1.1
Kewaunee					St. Croix Falls (C)				
Algoma (C)	6.0	44,384	1,381,411	3.2	St. Croix Falls (C)	4.0	51,548	874,000	5.9
Kewaunee (C)	4.0	12,606	977,795	1.3	Portage				
La Crosse					Plover (T)				
Campbell (T)	5.0	29,559	960,996	3.1	Plover (T)	6.0	24,180	351,587	6.9
Holmen (V)	5.0	13,622	1,646,944	0.8	Plover (V)	8.0	163,493	5,191,169	3.1
La Crosse (C)	8.0	1,269,967	33,993,805	3.7	Stevens Point (C)	8.0	662,186	12,568,073	5.3
West Salem (V)	1.0	6,050	994,792	0.6	Price				
Lafayette					Lake (T)				
Belmont (V)	NA ⁽⁴⁾	15,131	221,673	6.8	Lake (T)	3.0	3,690	166,201	2.2
Langlade					Park Falls (C)				
Antigo (C)	6.0	77,214	3,412,991	2.3	Park Falls (C)	4.5	23,344	1,024,999	2.3
Lincoln					Phillips (C)				
Merrill (C)	4.0	4,460	4,561,878	0.1	Phillips (C)	3.0	17,901	646,297	2.8
Tomahawk (C)	4.0	35,175	1,516,853	2.3	Racine				
Manitowoc					Burlington (C)				
Manitowoc (C)	6.0	344,559	12,282,101	2.8	Burlington (C)	3.0	22,059	5,088,537	0.4
Mishicot (V)	6.0	59,169	510,686	11.6	Caledonia (V)	8.0	234	12,375,119	<0.1
Two Rivers (C)	6.0	68,736	4,137,275	1.7	Mount Pleasant (V)	8.0	180,104	14,282,671	1.3
Marathon					Racine (C)				
Mosinee (C)	5.5	12,507	1,576,815	0.8	Racine (C)	8.0	203,893	44,381,207	0.5
Rib Mountain (T)	7.5	154,529	1,982,635	7.8	Waterford (V)	6.0	33,617	2,693,145	1.2
Rothschild (V)	7.5	416,200	2,159,311	19.3	Yorkville (T)	8.0	5,401	996,577	0.5
Schofield (C)	6.5	21,560	1,190,088	1.8	Richland				
Wausau (C)	8.0	606,716	20,500,586	3.0	Richland Center (C)	2.5	27,466	1,489,128	1.8
Weston (V)	7.0	181,173	4,195,709	4.3	Rock				
Marinette					Beloit (C)				
Marinette (C)	6.0	62,961	3,982,894	1.6	Beloit (C)	8.0	20,612	11,778,950	0.2
Marquette					Evansville (C)				
Harris (T)	4.5	1,135	111,904	1.0	Evansville (C)	7.0	22,554	2,133,008	1.1
Mecan (T)	4.5	10,886	84,657	12.9	Janesville (C)	8.0	681,989	27,506,588	2.5
Montello (C)	4.5	1,470	591,973	0.2	St. Croix Falls (C)				
Montello (T)	4.5	12,362	105,746	11.7	St. Croix Falls (C)	4.0	51,548	874,000	5.9
Neshkoro (V)	4.5	216	135,831	0.2	Stevens Point (C)				
Packwaukee (T)	4.5	3,627	238,816	1.5	Stevens Point (C)	8.0	662,186	12,568,073	5.3
Westfield (V)	4.5	11,827	409,212	2.9	Watertown (C)				
					Watertown (C)				

Municipality ⁽¹⁾	2010 Room Tax Rate ⁽²⁾	2009 Reported Tax Revenues ⁽³⁾	2008(09) Municipal Property Tax Levy	Room Tax Revenue as a % of Property Tax Levy	Municipality ⁽¹⁾	2010 Room Tax Rate ⁽²⁾	2009 Reported Tax Revenues ⁽³⁾	2008(09) Municipal Property Tax Levy	Room Tax Revenue as a % of Property Tax Levy
Rusk					Walworth				
Ladysmith (C)	4.0%	\$15,627	\$1,016,000	1.5%	Delavan (C)	8.0%	\$468,536	\$5,184,441	9.0%
St. Croix					Delavan (T)				
Baldwin (V)	5.0	53,343	1,992,747	2.7	East Troy (V)	5.0	8,901	1,971,664	0.5
Hudson (C)	3.0	132,299	6,363,671	2.1	Elkhorn (C)	6.0	56,625	3,422,968	1.7
New Richmond (C)	5.0	55,388	4,550,973	1.2	Fontana (V)	5.0	260,210	2,692,697	9.7
Somerset (V)	5.0	1,467	1,240,034	0.1	Geneva (T)	6.0	164,085	1,669,489	9.8
Sauk					La Fayette (T)				
Baraboo (C)	6.0	6,156	6,922,776	0.1	Lake Geneva (C)	5.0	444,339	5,498,101	8.1
Delton (T)	5.0	126,316	273,769	46.1	Lyons (T)	3.0	477,191	336,256	141.9
Lake Delton (V)	5.0	6,534,027	2,708,289	241.3	Whitewater (C)	5.0	47,662	2,754,622	1.7
Merrimac (T)	7.0	54,504	203,476	26.8	Williams Bay (V)	5.0	7,613	1,835,239	0.4
Reedsburg (C)	4.5	12,379	4,196,975	0.3	Washburn				
West Baraboo (V)	6.0	143,045	847,345	16.9	Spooner (C)	5.5	4,211	1,121,426	0.4
Sawyer					Washington				
Hayward (C)	4.0	122,942	1,210,738	10.2	Germantown (V)	6.0	239,838	10,134,684	2.4
Hayward (T)	4.0	71,023	660,428	10.8	Hartford (C)	6.0	37,871	6,111,558	0.6
Lenroot (T)	2.0	18,564	263,935	7.0	Jackson (V)	5.0	32,303	3,137,934	1.0
Shawano					West Bend (C)				
Belle Plaine (T)	3.0	13,000	376,750	3.5	Brookfield (C)	8.0	1,984,290	34,292,028	5.8
Cecil (V)	3.0	372	190,017	0.2	Brookfield (T)	8.0	480,579	3,532,080	13.6
Shawano (C)	4.5	4,068	4,123,705	0.1	Delafield (C)	8.0	322,048	5,362,017	6.0
Washington (T)	4.5	520	451,075	0.1	Mukwonago (V)	6.0	7,105	4,502,472	0.2
Wescott (T)	4.5	19,285	1,117,875	1.7	New Berlin (C)	6.5	238,078	23,495,495	1.0
Wittenberg (T)	3.0	31,948	123,733	25.8	Oconomowoc (C)	6.0	276,638	7,929,395	3.5
Sheboygan					Pewaukee (C)				
Elkhart Lake (V)	5.0	340,939	1,014,461	33.6	Waukesha (C)	8.0	545,129	48,303,159	1.1
Kohler (V)	5.0	681,582	1,671,529	40.8	Waupaca				
Plymouth (C)	7.0	104,969	3,642,462	2.9	Clintonville (C)	5.0	33,063	1,665,907	2.0
Sheboygan (C)	8.0	1,219,829	20,950,016	5.8	Fremont (V)	4.5	10,853	284,978	3.8
Sheboygan (T)	7.5	42,969	1,515,587	2.8	Fremont (T)	4.5	3,244	273,233	1.2
Sheboygan Falls (C)	5.0	17,447	2,652,802	0.7	New London (C)	6.0	13,092	2,389,758	0.5
Taylor					Waupaca (C)				
Medford (C)	4.0	48,486	1,454,757	3.3	Clintonville (C)	5.0	33,063	1,665,907	2.0
Rib Lake (V)	5.0	3,079	186,209	1.7	Fremont (V)	4.5	10,853	284,978	3.8
Trempealeau					Fremont (T)				
Trempealeau (V)	2.5	8,181	436,476	1.9	New London (C)	6.0	13,092	2,389,758	0.5
Vernon					Waupaca (C)				
Hillsboro (C)	5.0	14,016	407,717	3.4	Clintonville (C)	5.0	33,063	1,665,907	2.0
Viroqua (C)	3.0	19,644	1,524,140	1.3	Fremont (V)	4.5	10,853	284,978	3.8
Vilas					Fremont (T)				
Arbor Vitae (T)	4.0	51,977	673,620	7.7	New London (C)	6.0	13,092	2,389,758	0.5
Boulder Junction (T)	4.5	95,723	713,414	13.4	Waupaca (C)	8.0	187,771	3,074,489	6.1
Eagle River (C)	4.5	70,140	1,135,512	6.2	Waushara				
Lincoln (T)	4.5	5,239	401,999	1.3	Dakota (T)	6.0	8,748	167,378	5.2
Manitowish Waters (T)	4.5	51,504	737,047	7.0	Marion (T)	4.0	14,125	482,993	2.9
Presque Isle (T)	4.5	5,997	947,834	0.6	Mount Morris (T)	4.0	741	202,048	0.4
Saint Germain (T)	4.5	234,022	683,349	34.2	Wautoma (T)	6.0	11,205	139,999	8.0
Washington (T)	4.5	119,233	605,595	19.7	Wild Rose (V)	4.0	1,032	235,868	0.4
					Winnebago				
					Neenah (C)				
					Neenah (T)				
					Oshkosh (C)				
					Wolf River (T)				
					Wood				
					Marshfield (C)				
					Wisconsin Rapids (C)				
					Total/Average				
						\$55,831,283	\$1,666,602,887		3.4%

⁽¹⁾T=Town, V=Village, C=City

⁽²⁾ Rate effective on January 1, 2010, for those municipalities that had a tax in effect for 2009, according to DOR reports.

⁽³⁾ Totals equal amounts reported on municipal financial report forms submitted to DOR and some totals are unaudited.

⁽⁴⁾ The Village of Belmont in Lafayette County discontinued its room tax, effective January, 2010.

Sources: Department of Revenue and Legislative Fiscal Bureau