

Local Government Revenue Options



Informational Paper 15

Wisconsin Legislative Fiscal Bureau
January, 2013

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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 also allows the formation of special purpose districts that possess specific 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. Four 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 con-

struction 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; and (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. A fifth exception, the authority of regional transit authorities to impose either 0.5% sales and use taxes (Chequamegon Bay, Chippewa Valley, and Dane County) or a fee on vehicle rental transactions (Southeastern) was deleted under 2011 Wisconsin Act 32.

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 nonproperty 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, and premier resort areas.

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 "piggy-backed" 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. A subsequent 1998 state Attorney General opinion (OAG 1-98) interpreted this Act 41 provision as follows: "Funds received from a county sales and use tax may be budgeted by the county board to reduce the amount of the countywide property tax levy or defray the cost of any item which can be funded from a countywide property tax."

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. Table 1 identifies the 62 counties with sales and use taxes for 2011.

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 2005.

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 2011 county sales and use tax collections with the 2010(11) gross county property tax levy for the 62 counties with a tax in effect for 2011. On average, the county share was equivalent to 19.6% of the county levy for those counties with the taxes. The county share of the property tax levy varied from a low of 5.6% in Florence County to a high of 34.4% in La Crosse County.

State sales tax collections totaled \$4,288.7 million in 2011-12, out of \$4,310.3 million in

Table 1: County Sales and Use Tax Revenue Distributions

County	2005	2006	2007	2008	2009	2010	2011
Adams	\$1,032,327	\$1,107,089	\$1,259,615	\$1,142,236	\$1,109,145	\$1,156,644	\$1,180,943
Ashland	994,480	1,137,712	1,154,628	1,209,183	1,143,193	1,078,579	1,042,862
Barron	3,412,122	3,488,885	3,330,602	3,396,057	3,179,653	3,184,093	3,419,986
Bayfield	817,922	878,120	895,207	928,329	878,608	852,998	888,384
Buffalo	537,771	602,893	598,090	617,966	566,461	574,233	604,894
Burnett	830,979	830,623	825,939	874,195	798,361	792,836	822,172
Chippewa	3,488,462	3,621,460	3,616,310	3,866,225	3,635,511	3,688,795	4,183,851
Clark	0	0	0	0	1,013,864	1,249,439	1,425,623
Columbia	3,472,069	3,408,443	3,446,084	3,547,728	3,284,078	3,417,367	3,603,529
Crawford	1,259,565	1,392,221	1,275,967	1,324,362	1,282,615	1,255,398	1,304,584
Dane	41,340,379	42,461,739	43,021,992	43,804,100	40,306,210	40,500,551	43,602,262
Dodge	4,782,522	4,932,817	4,866,845	5,078,713	4,542,389	4,578,258	4,894,845
Door	2,968,901	3,004,400	3,108,418	3,147,547	2,903,389	2,867,741	2,991,834
Douglas	2,764,560	3,040,821	3,367,699	3,173,321	3,232,472	3,058,048	3,149,838
Dunn	2,212,411	2,369,455	2,187,090	2,301,944	2,111,532	2,085,971	2,277,757
Eau Claire	7,655,312	7,993,448	7,993,786	7,976,495	7,617,907	7,507,695	8,185,515
Florence	0	73,871	208,568	228,447	240,128	200,561	208,318
Fond du Lac	0	0	0	0	0	3,820,430	6,408,039
Forest	373,790	409,508	437,898	416,351	379,103	394,822	407,319
Grant	2,221,797	2,359,428	2,407,314	2,698,457	2,621,713	2,677,089	2,753,237
Green	1,913,672	1,987,734	1,975,086	1,999,064	1,955,958	1,933,383	2,096,042
Green Lake	1,085,752	1,081,484	1,051,024	1,083,926	1,021,143	1,021,327	1,124,711
Iowa	1,550,226	1,442,784	1,449,966	1,434,867	1,315,392	1,320,716	1,474,952
Iron	387,661	422,060	433,701	417,124	378,676	379,484	384,851
Jackson	960,278	1,065,581	1,160,946	1,129,614	1,028,308	1,047,026	1,161,660
Jefferson	4,959,324	4,900,879	5,046,900	5,041,675	4,844,164	4,791,031	4,968,257
Juneau	1,265,682	1,284,565	1,320,604	1,359,072	1,242,663	1,242,663	1,325,230
Kenosha	9,269,127	9,824,763	9,991,029	10,324,102	10,121,219	9,936,342	10,358,534
La Crosse	9,146,798	9,603,153	9,562,276	9,861,708	9,295,932	9,491,313	10,152,970
Lafayette	541,005	632,617	648,152	680,472	636,417	708,406	714,585
Langlade	1,284,142	1,380,977	1,312,015	1,380,084	1,319,293	1,298,680	1,371,396
Lincoln	1,541,098	1,502,848	1,514,389	1,564,202	1,485,181	1,452,866	1,495,044
Marathon	11,061,668	11,028,189	10,646,319	10,729,421	9,468,533	9,256,000	10,014,288
Marinette	2,907,257	2,808,763	2,694,223	2,864,399	2,675,749	2,567,659	2,784,959
Marquette	705,873	770,505	753,971	736,287	646,634	636,837	686,142
Milwaukee	61,971,367	62,910,927	64,448,566	66,669,025	60,123,082	60,145,503	64,811,003
Monroe	2,512,525	2,592,939	2,555,868	2,775,228	2,678,044	2,595,395	2,706,015
Oconto	1,534,883	1,575,879	1,502,513	1,487,666	1,329,728	1,333,488	1,446,058
Oneida	3,733,644	3,781,260	3,649,333	3,825,247	3,575,387	3,432,419	3,495,681
Ozaukee	6,030,268	6,110,017	6,045,166	6,261,471	5,939,366	5,939,136	6,279,457
Pepin	338,247	375,938	370,726	385,905	349,092	356,031	377,269
Pierce	1,350,855	1,522,625	1,533,697	1,556,521	1,424,041	1,528,708	1,545,033
Polk	2,190,035	2,343,645	2,327,040	2,412,585	2,220,092	2,283,431	2,355,220
Portage	4,635,330	4,957,326	4,958,596	5,034,512	4,756,933	4,684,716	4,994,704
Price	815,951	785,069	787,981	743,882	737,758	729,561	751,721
Richland	954,112	931,177	898,370	964,036	881,014	902,048	896,605
Rock	0	0	6,030,193	10,392,552	9,894,884	9,671,453	10,204,438
Rusk	700,031	682,981	1,102,006	781,547	680,670	666,097	729,412
St. Croix	4,970,212	5,408,637	5,095,251	5,342,619	4,778,628	4,884,056	5,082,990
Sauk	6,701,515	6,894,951	7,000,303	7,085,994	6,747,478	6,905,385	7,117,794
Sawyer	1,432,315	1,479,025	1,538,946	1,502,936	1,335,680	1,349,796	1,335,895
Shawano	1,988,919	1,983,348	2,177,224	2,142,336	2,093,208	1,955,642	2,053,750
Taylor	905,123	927,087	944,208	986,983	921,295	958,404	1,013,898
Trempealeau	1,269,034	1,467,833	1,370,667	1,372,755	1,306,049	1,351,773	1,501,125
Vernon	1,169,672	1,231,376	1,254,346	1,355,882	1,277,708	1,275,716	1,391,791
Vilas	1,988,448	1,976,851	2,025,780	2,092,699	1,803,919	1,770,483	1,777,594
Walworth	7,144,520	7,596,592	7,561,568	7,844,203	7,118,219	7,011,280	7,169,923
Washburn	977,973	1,006,195	1,242,703	975,867	934,295	972,802	977,149
Washington	8,358,662	8,718,189	9,007,091	9,499,809	8,770,885	8,674,395	9,140,342
Waupaca	2,976,122	2,788,675	2,811,154	2,893,094	2,632,612	2,692,034	2,873,804
Waushara	997,308	1,019,254	1,040,013	1,045,712	1,013,381	1,049,795	1,132,449
Wood	<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>	<u>4,553,698</u>	<u>4,790,538</u>
Total	\$261,009,958	\$268,409,913	\$277,856,767	\$288,626,790	\$268,135,866	\$271,698,526	\$291,421,071

Table 2: 2011 County Sales and Use Tax Revenue Distributions and Property Tax Levies

County	2011 County Sales and Use Tax	2010(11) County Property Tax Levy	Sales and Use Tax as a % of Property Tax Levy	County	2011 County Sales and Use Tax	2010(11) County Property Tax Levy	Sales and Use Tax as a % of Property Tax Levy
Adams	\$1,180,943	\$17,161,509	6.9%	Langlade	\$1,371,396	\$9,017,578	15.2%
Ashland	1,042,862	6,442,320	16.2	Lincoln	1,495,044	13,335,577	11.2
Barron	3,419,986	17,227,318	19.9	Marathon	10,014,288	48,191,417	20.8
Bayfield	888,384	8,850,305	10.0	Marinette	2,784,959	14,678,852	19.0
Buffalo	604,894	5,833,662	10.4	Marquette	686,142	10,286,308	6.7
Burnett	822,172	8,516,424	9.7	Milwaukee	64,811,003	270,434,873	24.0
Chippewa	4,183,851	15,334,007	27.3	Monroe	2,706,015	14,993,929	18.0
Clark	1,425,623	12,637,439	11.3	Oconto	1,446,058	17,633,341	8.2
Columbia	3,603,529	23,200,052	15.5	Oneida	3,495,681	15,063,966	23.2
Crawford	1,304,584	7,317,486	17.8	Ozaukee	6,279,457	19,040,611	33.0
Dane	43,602,262	133,068,830	32.8	Pepin	377,269	3,690,722	10.2
Dodge	4,894,845	32,081,821	15.3	Pierce	1,545,033	15,613,355	9.9
Door	2,991,834	24,612,973	12.2	Polk	2,355,220	21,605,704	10.9
Douglas	3,149,838	14,859,243	21.2	Portage	4,994,704	24,953,143	20.0
Dunn	2,277,757	19,807,658	11.5	Price	751,721	7,761,229	9.7
Eau Claire	8,185,515	24,285,458	33.7	Richland	896,605	6,653,176	13.5
Florence	208,318	3,729,475	5.6	Rock	10,204,438	58,932,567	17.3
Fond du Lac	6,408,039	38,404,826	16.7	Rusk	729,412	5,844,648	12.5
Forest	407,319	5,036,646	8.1	St. Croix	5,082,990	27,465,120	18.5
Grant	2,753,237	10,713,744	25.7	Sauk	7,117,794	28,531,297	24.9
Green	2,096,042	14,341,129	14.6	Sawyer	1,335,895	9,847,638	13.6
Green Lake	1,124,711	13,644,442	8.2	Shawano	2,053,750	14,693,385	14.0
Iowa	1,474,952	10,251,258	14.4	Taylor	1,013,898	9,888,856	10.3
Iron	384,851	4,225,592	9.1	Trempealeau	1,501,125	10,102,947	14.9
Jackson	1,161,660	9,732,185	11.9	Vernon	1,391,791	9,568,150	14.5
Jefferson	4,968,257	26,707,840	18.6	Vilas	1,777,594	13,096,045	13.6
Juneau	1,325,230	11,639,490	11.4	Walworth	7,169,923	60,793,424	11.8
Kenosha	10,358,534	58,388,318	17.7	Washburn	977,149	10,499,567	9.3
La Crosse	10,152,970	29,489,345	34.4	Washington	9,140,342	38,984,900	23.4
Lafayette	714,585	7,222,582	9.9	Waupaca	2,873,804	22,786,093	12.6
				Waushara	1,132,449	15,000,000	7.5
				Wood	<u>4,790,538</u>	<u>22,339,985</u>	21.4
				Total	\$291,421,071	\$1,486,091,780	19.6%

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 \$421.3 million annually (after the retailers' discount of \$2.2 million and \$7.5 million for state administrative costs). This equals 21.4% of the \$1,972.2 million 2011(12) gross county property tax levy.

**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 ap-

plied 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 a 60-day 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 (Dodge County), a \$10 fee, effective April 1, 2009.

Revenue from the Fee

Table 3 compares the amount of revenue received by each local government, after DOT's administrative expenses, in 2011 with each government's 2010(11) gross municipal property tax levy. 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. In 2011, DOT retained nearly \$42,000 to cover its expenses. The rest of the fee is remitted to the jurisdiction imposing the fee.

Table 3: 2011 Local Registration Fee Revenue Distributions

Jurisdiction	Fee Revenue	2010(11) Fee Revenue		
		Local Property Tax Levy	as a % of Property Tax Levy	Amount of Fee
Beloit (City)	\$266,852	\$13,223,393	2.0%	\$10
Mayville (City)	49,570	2,551,030	1.9	10
Milwaukee (City)	6,235,842	234,228,471	2.7	20
St. Croix (County)	<u>725,902</u>	<u>27,465,120</u>	<u>2.6</u>	10
Total	\$7,278,166	\$277,468,014	2.6%	

Based on estimated vehicle registrations for 2012, if a local vehicle registration fee of \$10 was imposed statewide, \$44 million in annual revenues would be raised. That equals nearly 1.8% of the 2011(12) gross municipal property tax levy and 2.2% 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 Wisconsin 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 that date. 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%), the City of Oshkosh (10%), and several municipalities in Brown County (10%, effective July 1, 2012) 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 nonprofit 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.

2011 Wisconsin Act 28 specified that the expenditure of room tax revenues on tourism promotion and development by the City of Wisconsin Dells and the Village of Lake Delton must be done by their respective tourism entities, unless the municipalities create a tourism commission and forward the revenue to that 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 statewide information regarding municipalities that levy the tax is included in financial reports filed with DOR for 2011. According to those reports, 267 of the state's 1,851 municipalities collected the tax in 2011.

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

Table 4: Room Tax Rates -- 2006, 2008, 2010, and 2012

Tax Rate	Number of Municipalities			
	2006	2008	2010	2012
1.0%	1	1	1	1
2.0	2	1	1	2
2.5	1	2	2	2
3	27	22	19	19
3.5	3	1	1	1
4	21	25	27	31
4.5	16	22	26	22
5	51	52	45	47
5.5	3	16	21	27
6	30	36	40	40
6.5	6	6	7	7
7	19	24	23	24
7.5	1	1	3	2
8	32	34	38	40
9	0	1	1	1
10	<u>0</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total	212	245	256	267

each year are for those municipalities that had a room tax in the prior year, according to the Department of Revenue's municipal financial reports. The most common rate found in the surveys was 5%. However, the percentage of municipalities with a room tax rate greater than 5% has increased from 42.9% in 2006 to 53.2% in 2012.

Revenue from the Tax

Table 5 indicates the annual amount of room tax revenues reported to DOR on municipalities' financial reports from 2002 through 2011, on a statewide basis, and the annual percentage change in revenues. Over the ten-year period, total room tax revenues declined compared to the previous year total only once. In 2009, room tax revenues declined by 12.4%, due primarily to the slowdown in the state's economy. Subsequently, total statewide room tax collections have rebounded, with 2011 being the highest year for total collections over the ten-year period. Total collections were 43.9% higher in 2011 than collections in 2002.

Table 5: Room Tax Revenues*

Year	Amount	Percent Change
2002	\$44,884,900	
2003	46,443,200	3.5%
2004	48,955,700	5.4
2005	52,344,300	6.9
2006	56,395,900	7.7
2007	60,910,700	8.0
2008	63,724,000	4.6
2009	55,831,300	-12.4
2010	60,717,300	8.8
2011	64,576,700	6.4

Source: Department of Revenue

*Figures include the City of Milwaukee room tax collections, which are dedicated to the Wisconsin Center District.

The appendix to this paper shows the 2012 room tax rate and 2011 revenue for each municipality that reported room tax revenue to DOR on municipal financial reports in 2011. In some instances, the amount of room tax collections a municipality includes in its DOR municipal financial report is net of those amounts that are provided to its local entity responsible for tourism promotion and development. Therefore, actual collections likely exceed the total collections shown in Table 5, as well as, for some municipalities, the amounts shown in the Appendix to this paper.

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.

DOR 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. The District Board increased the basic room tax from 2.0% to 2.5% on January 1, 2011, and the food and beverage tax from 0.25% to 0.5% on July 1, 2010.

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 2011. As shown, the City of Milwaukee room tax dedicated to the District equals 7% of total room charges (this figure is also included in the Appendix). The City of Milwaukee room tax

Table 6: Wisconsin Center District Collections (2011)

	2011 Tax Rate	2011 Revenues
Basic Room Tax	2.5%	\$4,611,500
City of Milwaukee Room Tax	7.0	9,910,500
Food and Beverage Tax	0.5	8,993,300
Car Rental Tax	3.0	<u>2,603,800</u>
Total		\$26,119,100

Source: Department of Revenue

accounted for 37.9% of the District's tax collections in 2011.

In 2011, a total of \$26,119,100 was collected by DOR from the District taxes. However, after 2.55% of revenues was deducted to pay for DOR administration of the taxes, actual distributions to the District for 2011 were \$25,453,100.

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 Wisconsin 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 bonds 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 million 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 \$92.5 million in undefeased principal outstanding on its debt issues at the end of 2012.

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 its 30-year anticipated life. 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. An independent financial analysis of the District's long-term finances, which is conducted annually, indicates that if District sales and use tax revenues and its investment earnings grow at the average, annual rate that the revenues have grown since the taxes were imposed, the taxes will likely have to be collected until sometime in 2017. However, the analysis also indicates that if sales tax revenue growth and investment earnings are more modest, the taxes may have to be collected until 2018 or later.

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 taxes at the end of each fiscal year is also distributed back to the District.

In 2011-12, the taxes generated revenues of \$25.9 million, net of the 1.5% fee retained by DOR for administering the taxes. Distributions of sales and use tax revenues to the District totaled \$379.0 million through June, 2012.

The District also receives revenue from the sale of Brewers license plates to vehicle owners in the state, which must be used to retire any outstanding debt of the District. In 2011-12, the District received \$186,900 associated with the sale of Brewers license plates.

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 Wisconsin 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 pur-

poses 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 (\$160 million for the stadium project and \$14.8 million to fund required reserves and cover the issuance costs of the bonds). In August, 2011, the District indicated that it had retired all of the outstanding principal remaining on these bonds.

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 2011-12, \$404,900 associated with the sale of license plates and \$55,900 associated with the voluntary football stadium donation state income tax checkoff were deposited to the fund.

In addition, any excess, annual District sales and use tax revenues must 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 earn-

ings, in a reserve for District administration expenses are sufficient to pay the District administration expenses throughout this period.

Facility Maintenance and Operating 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, is used to pay the maintenance and operating 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. Given that all of the District's outstanding debt has been retired, annual sales tax revenues, aside from those required to fund District administration costs, are being deposited to the maintenance and operating fund. These deposits will continue to occur until the District has sufficient assets in the fund to cover the remaining years of facility maintenance the District is obligated by statute to fund (30 years total). District officials indicate that the balance in this fund is currently \$10 million.

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 appropria-

tion account for the administration of the taxes 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 2011-12, the taxes generated revenues of \$21.5 million, net of the 1.5% fee retained by DOR for administering the taxes. Distributions of sales and use tax revenues totaled \$229.7 million through June, 2012. The District currently estimates that it will have sufficient assets to cover its remaining facility maintenance and operation and District administration obligations some time in 2015. At that time, the District's 0.5% sales and use taxes will end.

Premier Resort Area Tax

A premier resort area tax option for units of local government that meet certain eligibility criteria was created by 1997 Wisconsin 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 Wisconsin 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 in 2006. The City of Bayfield was provided a similar exemption by 2001 Wisconsin Act 109 and enacted a premier resort area tax in 2003.

Under 2005 Wisconsin Act 440, the villages

of Sister Bay and Ephraim in Door County were also provided an exemption from the statutory requirement that 40% of their equalized value be used by tourism-related retailers in order to declare themselves a premier resort area. However, in order to impose a premier resort area tax, each village governing body must adopt a resolution proclaiming its intent to impose the tax and the same resolution must be adopted by a majority of electors in the village at referendum. Neither village has enacted the resolution required to impose the premier resort area tax.

Under 2009 Wisconsin Act 28, any municipality that enacted an ordinance to impose a 0.5% premier resort area tax prior to January 1, 2000, 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 2011. 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 (2011)

	Revenues
Bayfield	\$56,300
Eagle River	159,200
Lake Delton	4,679,000
Wisconsin Dells	<u>1,242,200</u>
Total	\$6,136,700

Source: Department of Revenue

APPENDIX

2012 Room Tax Rates and 2011 Reported Revenues

Municipality ⁽¹⁾	2012 Room Tax Rate ⁽²⁾	2011 Reported Tax Revenues ⁽³⁾	Municipality ⁽¹⁾	2012 Room Tax Rate ⁽²⁾	2011 Reported Tax Revenues ⁽³⁾
Adams			Columbia		
Adams (T)	5.5%	\$2,263	Caledonia (T)	4.0%	\$49,204
Dell Prairie (T)	5.0	9,558	Columbus (C)	3.0	18,303
Rome (T)	5.5	15,883	Portage (C)	6.0	106,995
Strongs Prairie (T)	5.5	46,830	Wisconsin Dells (C)	5.0	1,079,530
Ashland			Crawford		
Ashland (C)	5.5	91,209	Bridgeport (T)	5.5	12,385
La Pointe (T)	6.5	106,374	Clayton (T)	3.0	4,121
Barron			Prairie du Chien (C)	6.0	280,211
Rice Lake (C)	5.5	167,475	Soldiers Grove (V)	3.0	5,286
Turtle Lake (V)	4.0	66,425	Dane		
Bayfield			Blooming Grove (T)	6.0	87,358
Bayfield (C)	6.5	248,387	Burke (T)	3.0	22,056
Bayfield (T)	6.5	87,487	Fitchburg (C)	6.0	22,624
Bayview (T)	6.5	11,775	Madison (C)	9.0	9,257,330
Cable (T)	4.0	10,741	Madison (T)	8.0	115,159
Drummond (T)	4.0	7,805	Middleton (C)	7.0	1,446,332
Eileen (T)	6.5	28,293	Middleton (T)	5.0	29,101
Grand View (T)	4.0	11,127	Monona (C)	8.0	202,654
Hughes (T)	4.0	3,935	Stoughton (C)	6.0	43,542
Iron River (T)	3.0	363	Sun Prairie (C)	4.0	45,098
Namakagon (T)	4.0	126,767	Verona (C)	7.0	164,173
Washburn (C)	6.5	51,116	Vienna (T)	6.0	59,773
Brown			Waunakee (V)	5.0	22,068
Allouez (V)	8.0	5,132	Windsor (T)	6.0	11,230
Ashwaubenon (V)	8.0	286,211	Dodge		
Bellevue (V)	8.0	6,748	Beaver Dam (C)	5.0	119,000
De Pere (C)	8.0	5,302	Lomira (V)	4.0	12,698
Green Bay (C)	8.0	280,016	Waupun (C)	5.0	26,467
Howard (V)	8.0	10,567	Door		
Suamico (V)	8.0	63,778	Baileys Harbor (T)	5.5	68,962
Buffalo			Clay Banks (T)	5.5	542
Alma (C)	5.0	2,257	Egg Harbor (T)	5.5	83,736
Burnett			Egg Harbor (V)	5.5	93,709
Siren (V)	5.0	48,933	Ephraim (V)	5.5	123,974
Chippewa			Gardner (T)	5.5	7,437
Chippewa Falls (C)	6.0	181,620	Gibraltar (T)	5.5	149,152
Wheaton (T)	7.0	27,968	Jacksonport (T)	5.5	19,995
Clark			Liberty Grove (T)	5.5	54,145
Abbotsford (C)	3.0	23,838	Nasewaupee (T)	5.5	17,789
Neillsville (C)	5.0	13,050	Sevastopol (T)	5.5	69,132
Thorp (C)	5.0	30,310	Sister Bay (V)	5.5	121,995
			Sturgeon Bay (T)	5.5	4,486
			Sturgeon Bay (C)	5.5	140,070
			Washington (T)	5.5	16,949

Municipality ⁽¹⁾	2012 Room Tax Rate ⁽²⁾	2011 Reported Tax Revenues ⁽³⁾	Municipality ⁽¹⁾	2012 Room Tax Rate ⁽²⁾	2011 Reported Tax Revenues ⁽³⁾
Douglas			Juneau		
Solon Springs (V)	2.0%	\$1,511	Mauston (C)	5.0%	\$98,470
Superior (C)	6.0	454,425	New Lisbon (C)	5.0	15,908
Dunn			Union Center (V)	5.0	1,711
Menomonie (C)	6.0	251,253	Kenosha		
Eau Claire			Kenosha (C)	8.0	452,230
Altoona (C)	7.0	9,861	Pleasant Prairie (V)	8.0	48,204
Eau Claire (C)	8.0	1,416,083	Wheatland (T)	8.0	2,941
Union (T)	8.0	117,070	Kewaunee		
Fond du Lac			Algoma (C)	6.0	48,774
Fond du Lac (C)	7.0	564,493	Kewaunee (C)	4.0	16,265
North Fond du Lac (V)	7.0	6	La Crosse		
Ripon (C)	6.0	95,680	Campbell (T)	5.5	33,449
Forest			Holmen (V)	5.0	15,061
Hiles (T)	4.5	9,607	La Crosse (C)	8.0	1,423,190
Crandon (C)	4.5	8,137	West Salem (V)	1.0	4,743
Lincoln (T)	4.5	108	Lafayette		
Grant			Belmont (V)	4.0	28,370
Boscobel (C)	5.0	19,688	Darlington (C)	4.0	1,194
Lancaster (C)	5.0	14,777	Langlade		
Platteville (C)	4.0	20,924	Antigo (C)	6.0	93,067
Green			Lincoln		
Monroe (C)	4.0	75,671	Merrill (C)	4.0	4,293
New Glarus (V)	5.0	62,258	Tomahawk (C)	4.0	50,835
Green Lake			Manitowoc		
Berlin (C)	4.0	5,281	Manitowoc (C)	6.0	394,224
Brooklyn (T)	5.0	28,439	Mishicot (V)	6.0	56,023
Green Lake (C)	7.0	191,218	Two Rivers (C)	6.0	79,178
Iowa			Marathon		
Dodgeville (C)	5.5	62,286	Mosinee (C)	5.5	13,557
Mineral Point (C)	3.0	31,351	Rib Mountain (T)	7.5	179,240
Iron			Rothschild (V)	7.5	433,223
Anderson (T)	5.0	33,126	Schofield (C)	6.5	21,273
Hurley (C)	5.0	28,019	Wausau (C)	8.0	691,156
Kimball (T)	5.0	32,195	Weston (V)	7.0	192,782
Mercer (T)	5.0	56,592	Marinette		
Jackson			Marinette (C)	6.0	218,586
Brockway (T)	7.0	224,868	Marquette		
Jefferson			Buffalo (T)	4.5	310
Fort Atkinson (C)	5.0	27,242	Mecan (T)	4.5	12,813
Jefferson (C)	5.0	3,446	Montello (C)	4.5	3,408
Johnson Creek (V)	8.0	35,995	Montello (T)	4.5	10,324
Watertown (C)	3.0	32,339	Neshkoro (V)	4.5	157
			Packwaukee (T)	4.5	3,612
			Westfield (V)	4.5	12,833

Municipality ⁽¹⁾	2012 Room Tax Rate ⁽²⁾	2011 Reported Tax Revenues ⁽³⁾	Municipality ⁽¹⁾	2012 Room Tax Rate ⁽²⁾	2011 Reported Tax Revenues ⁽³⁾
Milwaukee			Portage		
Brown Deer (V)	7.0%	\$492,759	Plover (T)	6.0%	\$31,552
Cudahy (C)	7.0	5,059	Plover (V)	8.0	186,111
Franklin (C)	6.0	175,421	Stevens Point (C)	8.0	667,468
Glendale (C)	7.0	819,831	Price		
Greenfield (C)	7.0	19,864	Lake (T)	3.0	3,272
Milwaukee (C)	7.0	9,910,500	Park Falls (C)	4.5	19,807
Oak Creek (C)	6.0	542,724	Phillips (C)	3.0	12,364
Wauwatosa (C)	7.0	907,870	Racine		
West Allis (C)	6.0	44,659	Burlington (C)	3.0	35,391
West Milwaukee (V)	8.0	69,034	Caledonia (V)	8.0	3,086
Monroe			Mount Pleasant (V)	8.0	202,020
Sparta (C)	6.0	147,579	Racine (C)	8.0	219,126
Tomah (C)	5.0	357,762	Waterford (V)	7.0	33,740
Oconto			Yorkville (T)	8.0	2,409
Gillett (C)	6.0	2,396	Richland		
Oneida			Richland Center (C)	2.5	29,335
Minocqua (T)	4.0	78,840	Rock		
Pelican (T)	3.5	49,773	Beloit (C)	8.0	49,969
Rhineland (C)	5.5	157,585	Evansville (C)	7.0	15,947
Three Lakes (T)	4.5	48,811	Janesville (C)	8.0	692,887
Woodruff (T)	4.0	5,715	Rusk		
Outagamie			Ladysmith (C)	4.0	19,230
Appleton (C)	8.0	372,176	St. Croix		
Grand Chute (T)	6.0	945,656	Baldwin (V)	5.0	55,548
Kaukauna (C)	5.0	1,090	Hudson (C)	3.0	150,045
Kimberly (V)	3.0	8,782	New Richmond (C)	5.0	40,471
Little Chute (V)	6.0	13,945	Sauk		
Menasha (T)	6.0	1	Baraboo (C)	6.0	6,099
Neenah (T)	6.0	1	Delton (T)	5.0	109,530
Ozaukee			Lake Delton (V)	5.0	7,720,218
Belgium (V)	7.0	6,940	Merrimac (T)	7.0	53,667
Cedarburg (C)	5.0	61,787	Reedsburg (C)	4.5	12,421
Grafton (V)	7.0	183,921	Sauk City (V)	3.0	19,581
Port Washington (C)	7.0	194,620	West Baraboo (V)	6.0	140,012
Saukville (V)	7.0	32,061	Sawyer		
Pepin			Hayward (C)	4.0	111,896
Pepin (V)	5.0	1,964	Hayward (T)	4.0	71,879
Pierce			Lenroot (T)	2.0	12,122
River Falls (C)	5.0	88,413	Shawano		
Polk			Belle Plaine (T)	3.0	26,178
Amery (C)	5.0	10,817	Cecil (V)	3.0	1,398
Luck (V)	4.0	8,597	Shawano (C)	4.5	2,754
St. Croix Falls (C)	4.0	15,846	Wescott (T)	4.5	18,728
			Wittenberg (T)	3.0	38,046

Municipality ⁽¹⁾	2012 Room Tax Rate ⁽²⁾	2011 Reported Tax Revenues ⁽³⁾	Municipality ⁽¹⁾	2012 Room Tax Rate ⁽²⁾	2011 Reported Tax Revenues ⁽³⁾
Sheboygan			Washington		
Elkhart Lake (V)	6.0%	\$362,172	Germantown (V)	6.0%	\$263,498
Kohler (V)	5.0	871,550	Hartford (C)	7.0	35,358
Plymouth (C)	7.0	114,510	Jackson (V)	5.0	30,156
Sheboygan (C)	8.0	1,004,650	West Bend (C)	8.0	247,442
Sheboygan (T)	6.0	37,169	Waukesha		
Sheboygan Falls (C)	5.0	23,253	Brookfield (C)	8.0	2,248,511
Taylor			Brookfield (T)	8.0	544,273
Medford (C)	4.0	40,651	Delafield (C)	8.0	317,631
Rib Lake (V)	5.0	2,986	Menomonee Falls (V)	8.0	80,289
Trempealeau			Mukwonago (V)	6.0	6,159
Trempealeau (V)	2.5	8,393	New Berlin (C)	8.0	271,220
Vernon			Oconomowoc (C)	6.0	348,571
Hillsboro (C)	5.0	16,089	Pewaukee (C)	8.0	716,741
Viroqua (C)	3.0	18,005	Waukesha (C)	8.0	565,686
Vilas			Waupaca		
Arbor Vitae (T)	4.0	47,921	Clintonville (C)	5.0	20,015
Boulder Junction (T)	5.5	96,962	Fremont (V)	4.5	10,623
Eagle River (C)	4.5	56,418	Fremont (T)	4.5	2,013
Lincoln (T)	4.5	2,605	New London (C)	6.0	12,746
Manitowish Waters (T)	4.5	49,793	Waupaca (C)	8.0	226,353
Saint Germain (T)	4.5	232,222	Wausara		
Walworth			Dakota (T)	4.0	9,803
Delavan (C)	8.0	252,132	Marion (T)	4.0	17,223
Delavan (T)	8.0	97,989	Mount Morris (T)	4.0	2,187
East Troy (V)	5.0	8,353	Plainfield (T)	4.0	564
Elkhorn (C)	6.0	94,171	Wautoma (T)	6.0	13,666
Fontana (V)	5.0	349,313	Wild Rose (V)	4.0	1,732
Geneva (T)	6.0	137,651	Winnebago		
La Fayette (T)	6.0	38,546	Neenah (C)	5.0	141,244
Lake Geneva (C)	5.0	437,521	Oshkosh (C)	10.0	1,211,789
Lyons (T)	3.0	655,847	Wolf River (T)	4.5	5,599
Whitewater (C)	5.0	51,750	Menasha (T)	6.0	1
Williams Bay (V)	5.0	7,920	Neenah (T)	6.0	1
Washburn			Wood		
Beaver Brook (T)	5.0	6,190	Marshfield (C)	6.0	297,055
Spooner (C)	5.5	4,741	Wisconsin Rapids (C)	8.0	<u>334,270</u>
			Total		\$64,576,663

(1) T=Town, V=Village, C=City

(2) Rate effective on January 1, 2012, for those municipalities that, according to DOR reports, reported room tax revenues for 2011.

(3) Amounts reported on municipal financial report forms submitted to DOR. DOR does not audit these figures as they are not used for state aid purposes. Some municipalities do not show the share of room taxes going to their tourism entities on the financial report form. Figures include the City of Milwaukee 7% room tax collections for the Wisconsin Center District.

Sources: Department of Revenue and Legislative Fiscal Bureau