



Local Government Revenue Options

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Local Government Revenue Options

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 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; and (4) a premier resort area, which can impose either a 0.5% (general case) or a 1.25% (special case) sales tax on sales by tourism-related retailers within the area.

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. Effective January 1, 2018, Brown County became the 65th county to adopt the sales and use tax. Effective April 1, 2018,

Calumet County became the 66th county to adopt the sales and use tax. Table 1 identifies the 64 counties with sales and use taxes for 2017.

[As of January 1, 2019, the following six counties do not impose the county sales and use tax: Manitowoc, Menominee, Outagamie, Racine, Waukesha, and Winnebago.]

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. 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 1 identifies the annual amounts received by each county since 2011.

Table 2 compares the county share of 2017 county sales and use tax collections with the 2016(17) gross county property tax levy for the 64 counties with a tax in effect for 2017. On average, the county share was equivalent to 22.2% of the county levy for those counties with the taxes. For those counties with the taxes in effect for the entire year, the county share of the property tax levy varied from a low of 6.5% in Florence County to a high of 39.6% in Ozaukee County.

Net state sales tax collections after the retailers' discount totaled \$5,448.1 million in 2017-18. Therefore, if all counties had imposed the county sales tax, the estimated yield would have been \$535.3 million (after the \$9.5 million for state administrative costs). This would have equaled 24.4% of the \$2,196.6 million 2017(18) gross county property tax levy.

Table 1: County Sales and Use Tax Revenue Distributions

County	2011	2012	2013	2014	2015	2016	2017
Adams	\$1,180,943	\$1,275,582	\$1,262,619	\$1,376,312	\$1,427,405	\$1,480,647	\$1,502,031
Ashland	1,042,862	1,120,565	1,141,144	1,259,542	1,281,926	1,267,514	1,378,495
Barron	3,419,986	3,571,588	3,546,218	4,059,540	4,295,189	4,201,198	4,385,248
Bayfield	888,384	934,949	1,009,575	1,025,781	1,062,431	1,045,519	1,099,844
Buffalo	604,894	605,421	630,606	757,197	759,990	727,015	726,363
Burnett	822,172	852,990	827,205	922,613	938,883	988,596	1,040,429
Chippewa	4,183,851	4,373,366	4,434,532	4,958,127	4,923,999	4,975,654	5,313,212
Clark	1,425,623	1,532,795	1,603,781	1,781,246	1,820,882	1,818,704	1,947,412
Columbia	3,603,529	3,755,221	3,802,238	4,183,187	4,233,278	4,391,884	4,866,485
Crawford	1,304,584	1,304,938	1,310,645	1,451,428	1,475,585	1,503,074	1,571,372
Dane	43,602,262	44,380,103	46,876,033	50,239,857	52,618,483	54,924,281	57,394,965
Dodge	4,894,845	5,076,266	5,309,989	5,954,084	5,732,174	5,907,833	6,620,448
Door	2,991,834	3,081,689	3,157,479	3,350,013	3,658,093	3,914,091	3,962,457
Douglas	3,149,838	3,324,487	3,616,318	4,236,567	4,322,614	3,852,217	3,814,280
Dunn	2,277,757	2,386,742	2,500,392	2,768,002	2,814,967	2,839,674	2,952,988
Eau Claire	8,185,515	8,627,603	8,875,923	9,582,033	10,127,245	10,020,414	10,393,895
Florence	208,318	206,636	209,773	238,587	243,320	240,625	268,693
Fond du Lac	6,408,039	6,652,093	6,903,653	7,286,408	7,599,139	8,093,424	8,211,906
Forest	407,319	420,480	420,721	451,510	506,854	540,004	648,395
Grant	2,753,237	2,849,673	2,910,085	3,193,482	3,267,522	3,303,469	3,449,080
Green	2,096,042	2,193,014	2,173,573	2,426,421	2,491,234	2,549,515	2,727,172
Green Lake	1,124,711	1,171,648	1,164,779	1,286,301	1,294,078	1,329,739	1,391,076
Iowa	1,474,952	1,465,123	1,478,820	1,621,333	1,688,280	1,720,396	1,785,539
Iron	384,851	402,823	405,385	435,179	442,998	471,870	504,553
Jackson	1,161,660	1,189,336	1,222,763	1,406,432	1,499,067	1,413,897	1,563,640
Jefferson	4,968,257	4,982,887	5,248,431	5,491,871	5,799,119	6,040,112	6,165,839
Juneau	1,325,230	1,361,271	1,416,362	1,475,555	1,550,116	1,635,156	1,783,152
Kenosha	10,358,534	10,548,569	10,976,604	12,755,961	13,890,547	13,766,666	14,166,161
Kewaunee							674,305
La Crosse	10,152,970	10,190,484	10,545,430	11,395,711	11,791,509	12,000,045	12,390,120
Lafayette	714,585	764,183	771,979	818,945	835,539	840,078	974,794
Langlade	1,371,396	1,385,331	1,392,996	1,481,501	1,561,144	1,645,434	1,658,022
Lincoln	1,495,044	1,594,185	1,739,037	1,731,543	1,842,076	1,930,909	2,056,871
Marathon	10,014,288	10,164,536	10,489,234	11,075,095	11,592,871	12,266,712	12,157,767
Marinette	2,784,959	2,823,624	3,018,762	3,077,998	2,983,011	3,446,233	3,425,633
Marquette	686,142	725,994	778,471	834,674	840,179	829,092	890,776
Milwaukee	64,811,003	64,299,590	65,151,272	69,828,194	70,635,556	72,374,702	74,354,751
Monroe	2,706,015	2,937,646	3,017,456	3,080,873	3,316,443	3,303,466	3,430,951
Oconto	1,446,058	1,480,658	1,575,994	1,642,855	1,738,807	1,946,407	2,018,912
Oneida	3,495,681	3,596,756	3,722,972	3,825,152	4,018,027	4,461,818	4,495,240
Ozaukee	6,279,457	6,398,782	6,776,910	7,335,952	7,770,135	8,000,133	8,144,983
Pepin	377,269	415,160	409,637	460,183	477,469	500,199	535,542
Pierce	1,545,033	1,662,880	1,733,386	1,972,094	2,049,427	2,117,585	2,201,963
Polk	2,355,220	2,410,000	2,508,974	2,822,492	2,892,862	3,081,234	3,186,231
Portage	4,994,704	5,110,268	5,290,272	5,534,608	5,931,529	6,291,029	6,324,387
Price	751,721	760,675	769,490	863,446	906,656	913,842	958,469
Richland	896,605	937,688	926,929	1,059,757	1,049,884	1,128,987	1,147,509
Rock	10,204,438	10,386,682	10,661,241	11,845,157	12,280,876	13,245,422	13,765,955
Rusk	729,412	770,910	820,469	975,242	925,782	892,809	865,811
St. Croix	5,082,990	5,447,155	5,798,648	6,556,908	6,831,250	7,267,078	7,631,279
Sauk	7,117,794	7,258,507	7,510,435	7,994,732	8,444,614	8,700,516	9,062,308
Sawyer	1,335,895	1,454,662	1,474,321	1,702,856	1,852,265	1,804,782	1,823,034
Shawano	2,053,750	2,074,080	2,123,794	2,251,171	2,354,377	2,514,032	2,691,910
Sheboygan							8,027,771
Taylor	1,013,898	1,086,833	1,080,130	1,148,581	1,197,027	1,189,667	1,228,523
Trempealeau	1,501,125	1,602,758	1,617,006	1,917,340	2,055,439	1,938,709	2,033,903
Vernon	1,391,791	1,399,421	1,440,303	1,536,237	1,649,723	1,675,913	1,717,371
Vilas	1,777,594	1,888,673	1,938,889	2,059,905	2,223,092	2,418,388	2,526,102
Walworth	7,169,923	7,438,004	7,670,907	8,391,794	8,608,623	9,163,989	9,451,000
Washburn	977,149	1,002,805	1,056,525	1,152,211	1,216,318	1,231,459	1,226,869
Washington	9,140,342	9,495,319	9,939,839	10,541,291	10,998,713	11,482,245	11,987,797
Waupaca	2,873,804	2,934,922	2,951,063	3,226,248	3,293,481	3,521,784	3,579,211
Waushara	1,132,449	1,148,649	1,171,735	1,244,240	1,282,253	1,320,040	1,420,594
Wood	4,790,538	4,912,695	4,961,372	6,222,412	5,719,077	4,737,751	5,814,733
Total	\$291,421,071	\$297,608,373	\$307,271,524	\$333,581,967	\$344,931,452	\$355,145,672	\$377,516,528

Table 2: 2017 County Sales and Use Tax Revenue Distributions and Property Tax Levies

County	2017 County Sales and Use Tax	2016(17) County Property Tax Levy	Sales and Use Tax as a % of Property Tax Levy	County	2017 County Sales and Use Tax	2016(17) County Property Tax Levy	Sales and Use Tax as a % of Property Tax Levy
Adams	\$1,502,031	\$17,608,212	8.5%	Marquette	890,776	12,253,266	7.3%
Ashland	1,378,495	6,691,659	20.6	Milwaukee	74,354,751	291,921,997	25.5
Barron	4,385,248	20,210,093	21.7	Monroe	3,430,951	16,846,085	20.4
Bayfield	1,099,844	9,548,610	11.5	Oconto	2,018,912	19,569,578	10.3
Buffalo	726,363	6,262,594	11.6	Oneida	4,495,240	16,229,217	27.7
Burnett	1,040,429	9,985,708	10.4	Ozaukee	8,144,983	20,591,998	39.6
Chippewa	5,313,212	18,100,860	29.4	Pepin	535,542	4,082,263	13.1
Clark	1,947,412	15,725,918	12.4	Pierce	2,201,963	17,596,469	12.5
Columbia	4,866,485	26,139,531	18.6	Polk	3,186,231	22,334,089	14.3
Crawford	1,571,372	8,311,486	18.9	Portage	6,324,387	27,102,439	23.3
Dane	57,394,965	170,119,832	33.7	Price	958,469	8,073,138	11.9
Dodge	6,620,448	33,281,313	19.9	Richland	1,147,509	6,882,991	16.7
Door	3,962,457	28,311,856	14.0	Rock	13,765,955	65,107,689	21.1
Douglas	3,814,280	16,692,066	22.9	Rusk	865,811	7,007,645	12.4
Dunn	2,952,988	21,604,120	13.7	Saint Croix	7,631,279	31,206,958	24.5
Eau Claire	10,393,895	30,597,829	34.0	Sauk	9,062,308	30,351,666	29.9
Florence	268,693	4,118,401	6.5	Sawyer	1,823,034	10,670,660	17.1
Fond du Lac	8,211,906	42,719,849	19.2	Shawano	2,691,910	15,545,535	17.3
Forest	648,395	5,522,955	11.7	Sheboygan	8,027,771	47,860,530	16.8
Grant	3,449,080	11,552,048	29.9	Taylor	1,228,523	11,248,105	10.9
Green	2,727,172	15,350,062	17.8	Trempealeau	2,033,903	12,187,072	16.7
Green Lake	1,391,076	14,148,207	9.8	Vernon	1,717,371	10,575,616	16.2
Iowa	1,785,539	11,547,733	15.5	Vilas	2,526,102	15,397,155	16.4
Iron	504,553	4,547,774	11.1	Walworth	9,451,002	61,736,379	15.3
Jackson	1,563,640	10,381,782	15.1	Washburn	1,226,869	10,694,816	11.5
Jefferson	6,165,839	28,977,345	21.3	Washington	11,987,797	36,380,850	33.0
Juneau	1,783,152	12,380,615	14.4	Waupaca	3,579,211	25,723,642	13.9
Kenosha	14,166,161	65,376,493	21.7	Waushara	1,420,594	16,883,415	8.4
Kewaunee*	674,305	11,405,085	5.9	Wood	<u>5,814,733</u>	<u>24,886,360</u>	23.4
La Crosse	12,390,120	33,646,864	36.8	Total	\$377,516,528	\$1,703,512,325	22.2%
Lafayette	\$974,794	\$7,500,541	13.0				
Langlade	1,658,022	9,563,783	17.3				
Lincoln	2,056,871	14,009,141	14.7				
Marathon	12,157,767	48,180,111	25.2				
Marinette	3,425,633	16,444,226	20.8				

*Sales and use tax first effective on April 1, 2017.

**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 90 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 90-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.

Table 3 lists all 34 local governments that either have imposed or have adopted an ordinance to impose a local registration fee, through Decem-

Table 3: History of Local Registration Fees

Jurisdiction	Year Imposed	Amount of Fee	Final Year
Kenosha (City)	1977	\$10	1978
Beloit (City)	1986	10	2015
	2015	20	-
Amery (City)	1987	5	1991
Marathon (County)	1987	10	1988
	2016	25	-
Sheboygan (City)	1990	10	2001
	2002	6	2006
	2016	20	-
Milwaukee (City)	2008	20	-
St. Croix (County)	2008	10	-
Mayville (City)	2009	10	2013
Janesville (City)	2012	10	2015
	2016	20	-
Appleton (City)	2015	20	-
Arena (Town)	2015	20	-
Chippewa (County)	2015	10	-
Gillett (City)	2015	20	-
Iowa (County)	2015	20	-
Kaukauna (City)	2015	10	-
Fort Atkinson (City)	2016	20	-
Lodi (City)	2016	20	-
Prairie du Sac (Village)	2016	20	-
Tigerton (Village)	2016	10	-
Eden (Village)	2017	20	-
Evansville (City)	2017	20	-
Iron Ridge (Village)	2017	10	-
Lincoln (County)	2017	20	-
Milton (City)	2017	30	-
Milwaukee (County)	2017	30	-
New London (City)	2017	20	-
Platteville (City)	2017	20	-
Portage (City)	2017	20	-
Dane (County)	2018	28	-
Green (County)	2018	20	-
Eau Claire (County)	2019	30	-
Green Bay (City)	2019	20	-
Portage (County)	2019	25	-
Manitowoc (City)	2019	20	-

ber 1, 2018. Those local governments that have amended their fee, or rescinded and reimposed their fee, have more than one fee listed. Since 2015, 29 local governments have adopted an ordinance to impose a new wheel tax or increase on existing wheel tax.

Table 4: 2017 Local Registration Fee Revenue Distributions

Jurisdiction	Fee Revenue	2016(17) Local Property Tax Levy	Revenue as a % of Property Tax Levy	Amount of Fee
Appleton (City)	\$1,350,540	\$40,744,579	3.3%	\$20
Arena (Town)	16,955	235,144	7.2	20
Beloit (City)	593,356	14,754,618	4.0	20
Chippewa (County)	552,958	18,100,860	3.1	10
Fort Atkinson (City)	240,924	7,162,923	3.4	20
Gillett (City)	28,332	365,610	7.7	20
Iowa (County)	417,060	11,547,733	3.6	20
Janesville (City)	1,093,732	33,630,851	3.3	20
Kaukauna (City)	177,579	8,377,384	2.1	10
Lodi (City)	75,463	1,762,273	4.3	20
Marathon (County)	2,902,829	48,180,111	6.0	25
Milton (City)**	109,705	3,137,280	3.5	30
Milwaukee (City)	6,612,201	256,885,104	2.6	20
Milwaukee (County)*	14,197,075	291,921,997	4.9	30
Platteville (City)*	102,321	4,155,320	2.5	20
Portage (City)**	139,719	5,120,771	2.7	20
Prairie Du Sac (Village)	64,032	2,509,680	2.6	20
Sheboygan (City)	745,420	22,150,349	3.4	20
St.Croix (County)	805,241	31,206,958	2.6	10
Tigerton (Village)	<u>10,970</u>	<u>101,078</u>	10.9	10
Total	\$30,236,412	\$802,050,623	3.8%	

*Fee first effective March 1, 2017

**Fee first effective April 1, 2017

Revenue from the Fee

Table 4 compares the amount of revenue received by each local government that had a wheel tax in place for most of 2017, after DOT's administrative expenses, with each government's 2016(17) gross municipal or county property tax levy. The local fee is collected by DOT at the time the annual state registration fee is paid. DOT retains 17 cents per registration for administrative costs. In 2017, DOT retained \$226,600 to cover its expenses. The rest of the fee is remitted to the jurisdiction imposing the fee. Based on estimated vehicle registrations for fiscal year 2018, if a local vehicle registration fee of \$10 was imposed statewide, \$47 million in annual revenues would be raised. That equals 1.7% of the 2017(18) gross municipal property tax levy and 2.1% 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.

2017 Act 59 established in statute an entity called a lodging marketplace to aid in the collection of applicable state and local taxes. A lodging marketplace is defined as an entity that provides a platform through which an unaffiliated third party offers to rent a short-term rental (fewer than 29 days) to an occupant and collects the consideration for the rental from the occupant. Under Act 59, a lodging marketplace is required to register with DOR for a license to collect certain taxes imposed by the state and local governments. After a lodging marketplace applies for and receives such a license, it is required to do the following if a short-term rental is rented through the marketplace: (a) collect sales and use taxes from the occupant and forward such amounts to DOR; (b) collect any applicable room tax from the occupant and forward it to the municipality; and (c) notify the owner of a short-term rental that the lodging marketplace has collected and forwarded the taxes. As of October, 2018, DOR reports 15 active lodging marketplace licenses.

Use of Room Tax Revenues

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. Those local governments that had a room tax rate in place prior to June 1994, and retained more than 30% of the revenues from that rate, were "grandfathered in" and were allowed to continue to retain more than 30% of their room tax revenues from that rate.

2015 Act 55 eliminated the authority of a municipality to directly spend room tax revenue on tourism promotion and tourism development. Rather, a municipality must forward the required room tax revenue to a tourism commission, if one exists, or a tourism entity.

Act 55 modified the 1994 grandfather clause, which generally permitted municipalities that had

imposed a room tax on May 13, 1994, to retain more than 30% of room tax revenues if they had been doing so as of that date. Beginning with the room taxes collected on January 1, 2017, Act 55 limited the amount of room tax revenues that a municipality subject to the 1994 grandfather clause may retain for purposes other than tourism promotion and tourism development. The limit could be gradually reduced over a period of five years, such that, by fiscal year 2021, an affected municipality will be able to retain only the same dollar amount of the room tax that it retained in fiscal year 2010, or 30% of its current year room tax revenues, whichever is greater.

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 several municipalities in Brown County (10%), Winnebago County (10%), and Outagamie County (10%) are the only municipalities that exceed the 8% maximum limit under these provisions.

Tourism Promotion and Development

Tourism promotion and development was defined under 2005 Wisconsin Act 135. Later, under 2015 Act 55, this term was retitled tourism promotion and tourism development. It is defined 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 tourism 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.

Tourism Commission and Tourism Entity

1993 Act 467 created the entity called a tourism commission to coordinate tourism promotion and tourism 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.

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, each municipality's representation on the Commission can vary from one to three members from each municipality depending on the amount of room tax revenues collected in that municipality. This governing body would also include 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 32 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.

A 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. 2015 Act 301 defines a tourism entity to mean an organization that: (a) is a nonprofit organization, which existed before January 1, 2015; (b) spends at least 51% of its revenues on tourism promotion and tourism development; and (c) provides destination marketing staff and services for the tourism industry in a municipality. However, if no such organization exists, a municipality may contract with a nonprofit organization that either meets criteria (b) and (c) listed above or spends 100% of the room tax revenue it receives from a municipality on tourism promotion and

tourism development, and meets criteria (a) and (c) listed above.

Under 2015 Acts 55 and 301, a tourism entity's governing body must include either of the following: (a) at least one owner or operator of a lodging facility that collects room tax and is located within the municipality where the tax is imposed; or (b) at least four owners or operators of lodging facilities that collect the room tax and are located in the tourism zone established by the municipalities. Also, Act 55 requires that tourism entities report annually to each municipality, from which the entity receives room tax revenues, the purposes for which those revenues were spent.

Reporting Requirements

Under Act 55, every municipality that imposes a room tax must file an annual report with DOR on, or before, May 1. The following information from the previous year must be reported: (a) the amount of room tax revenue collected and the room tax rate imposed; (b) a detailed accounting of the amounts forwarded to a tourism entity or commission and the specification of the entity that received the revenue; (c) a detailed accounting of expenditures of \$1,000 or more made by the tourism entity or commission; and (d) for each tourism entity or commission that received room tax revenues in the previous year, a list of the commission's or tourism entity's governing body members, and the name of the business entity each member owns, operates, or is employed by (if any). These reporting provisions were first effective in 2017, for the reporting of 2016 room tax activity.

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 2017. According to those reports, 291 of the state's 1,853 municipalities collected the tax in 2017.

Prior to 2017 Act 55, DOR did not collect information on room tax rates and surveys of room tax rates were conducted by the Legislative Fiscal Bureau. Beginning in 2017, room tax rates were required to be reported annually on room tax reports filed with DOR. Table 5 includes room tax rate data derived from survey results for years 2012 through 2016 and from DOR room tax reports for 2017.

Table 5: Room Tax Rates -- 2012, 2014, 2016, and 2017

Tax Rate	Number of Municipalities			
	2012	2014	2016	2017
1.0%	1	1	0	1
2.0	2	2	3	3
2.5	2	1	1	1
3.0	19	17	15	11
3.5	1	1	0	1
4.0	31	32	30	31
4.5	22	25	28	30
5.0	47	50	47	51
5.5	27	26	26	29
6.0	40	37	35	29
6.5	7	8	8	7
7.0	24	22	22	23
7.5	2	3	3	2
8.0	40	39	47	54
9.0	1	1	1	1
10.0	<u>1</u>	<u>9</u>	<u>16</u>	<u>17</u>
Total	267	274	282	291

Sources: Legislative Fiscal Bureau surveys and Department of Revenue room tax reports

The 2017 room tax report found that room tax rates have ranged from 1% to 10%. The most common rates were 5% and 8%. However, 56% of municipalities had a room tax rate greater than 5% in 2017.

Revenue from the Tax

Table 6 indicates the annual amount of room tax revenues reported to DOR on municipalities' financial reports from 2008 through 2017, on a statewide basis, and the annual percentage change in revenues. Over the 10-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 2017 being the highest year for total collections over the 10-year period. Total collections were 56% higher in 2017 than collections in 2008. The number of municipalities imposing the tax, the rate, and overall sales are all factors that can influence revenue growth over time.

Table 6: Room Tax Revenues*

Year	Amount	Percent Change
2008	\$63,724,000	
2009	55,831,300	-12.4%
2010	60,717,300	8.8
2011	64,576,700	6.4
2012	69,590,600	7.8
2013	74,046,400	6.5
2014	80,385,600	8.6
2015	88,930,800	10.6
2016	96,084,500	8.0
2017	99,592,600	3.7

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 2017 room tax rate and revenue for each municipality that reported to DOR on room tax reports and municipal financial reports. 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 tourism development. Therefore, actual collections likely exceed the total collections shown in Table 6, as

well as, for some municipalities, the amounts shown in the Appendix to this paper.

Local Exposition District Taxes

This section describes the Wisconsin Center District, a local exposition district that includes Milwaukee County. The first part of this section describes the general authority of a local exposition district and provides some specific discussion on the Wisconsin Center District (WCD). The second part of this section describes WCD's authority relating to the financing of a sports and entertainment arena in Milwaukee.

Local Exposition District Authority

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. Prior to 2015 Act 60, if the district is sponsored by a city of the first class, the board was composed of 15 individuals, from both the public and private sectors, with appointment powers spread between city, county, and state officials.

The requirements for a local exposition district to levy one or more of the three local taxes are very restrictive and likely 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 DOR Secretary at least 120 days before its effective date.

Milwaukee's Exposition District

In 1995, the City of Milwaukee created a local exposition district called the Wisconsin Center 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. Under 2015 Act 60, the WCD board expanded from 15 to 17 members and includes the following members: (a) the Department of Administration (DOA) Secretary, or designee; (b) the Speaker of the Assembly and Majority Leader of the Senate, or their designees; (c) the Minority Leader of the Assembly and the Minority Leader of the Senate, or their designees; (d) the Milwaukee City and County comptroller or chief financial officer; (e) five members appointed by the Milwaukee County Executive; (f) two members appointed by the Mayor of the City of Milwaukee; and (g) three members appointed by the president of the governing body of the City of Milwaukee.

District Taxes

The District first imposed taxes 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 7 shows the tax rate and the amount of revenue collected for each of the taxes imposed by the WCD for calendar year 2017. 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 accounted for 41% of the District's tax collections in 2017.

Table 7: Wisconsin Center District Collections (2017)

	2017 Tax Rate	2017 Revenues
Basic Room Tax	2.5%	\$6,650,800
City of Milwaukee Room Tax	7.0	14,222,600
Food and Beverage Tax	0.5	11,293,900
Car Rental Tax	3.0	<u>2,726,600</u>
Total		\$34,893,900

Source: Department of Revenue

In 2017, a total of \$34,893,900 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 2017 were \$34,004,100.

Restrictions on Taxes

State statutes limit the amount, duration, and use of the three local taxes. The revenues of each of the district-wide local taxes must be used first for the district's debt service, but authorizes the district to use the revenue for other purposes after its bond obligations are retired if the continued imposition is approved by a majority vote of the WCD's board.

2015 Act 60 deleted the sunset of the WCD's food and beverage taxes (except the sunset would remain for certain retail grocers), vehicle rental tax, and local room taxes of a sponsoring municipality provided to WCD. Act 60 specifies that when the WCD's debt related to the District's exposition center facilities (excluding the sports and entertainment arena) is retired, the District's current food and beverage tax for food and beverage stores (primarily groceries) is to be ended. However, the District Board could reimpose the food and beverage tax on groceries by a majority vote of its members.

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 Sports and Entertainment Arena

2015 Wisconsin Act 60 expanded the authority of the Wisconsin Center District to allow for the District to assist in the construction of a sports and entertainment arena and facilities ("arena") in downtown Milwaukee. The District has authority

to issue \$203 million in bonds backed by existing WCD taxes and by state appropriations for the construction of an arena in downtown Milwaukee to be used as the home arena of a professional basketball team and for other sports, recreation, and entertainment activities.

District and Team Agreements. Act 60 required the District board to enter into a development agreement with a professional basketball team or its affiliate ("team") that requires the team to develop and construct sports and entertainment arena facilities to be financed in part by the District and leased to the team. Before a development agreement could be signed, the team was required to enter into a non-relocation agreement with the District. Further, the DOA Secretary had to certify that the team has agreed to fund at least \$250 million for the development and construction of the arena.

As specified under Act 60, the non-relocation agreement requires the team, during the term of the lease with the District, to: (a) play substantially all of its home games at the arena, once constructed; (b) maintain its membership in the National Basketball Association (NBA) or a successor league; (c) maintain its headquarters in Wisconsin; (d) maintain in its official team name the name of the sponsoring municipality; (e) not relocate to another political subdivision during the term of the lease; and (f) ensure that any person who acquires the team (if the team is sold, foreclosed, or ownership is transferred to another person), commits to acquire the team subject to the team's obligations under the non-relocation agreement. In addition, during the last five years of the original 30-year lease, and during any five-year extension of the lease, the team may negotiate, and enter into agreements, with third parties regarding the team playing its home games at a site different from the site to which the lease applies after the conclusion of the lease.

The lease between the team and the District, must contain the following terms: (a) the term of

the lease must be for 30 years, plus two extensions of five years each at the team's option; (b) the District must convey fee title of the Bradley Center and the land on which it is located to the team (free and clear of all liens, encumbrances, and obligations) and the team must agree to pay for all costs related to the demolition of the Bradley Center structure; (c) the team must be responsible for equipping, maintaining, operating, improving, and repairing the arena; and (d) an allowance for a separate agreement between the sponsoring municipality and the team that addresses the development and operation of a parking structure constructed as part of the arena and the ownership of and revenues from the parking structure.

Under Act 60 and the lease agreement, if the team breaches the development agreement or non-relocation agreement, the parent company of the team must be jointly and severally responsible with the team for costs related to equipping, maintaining, operating, improving, and repairing the arena during the term of the lease. Also, the team is entitled to receive all revenues (other than revenues from a ticket surcharge) related to the operation or use of the arena, including, but not limited to, ticket revenues, licensing or user fees, sponsorship revenues, revenues generated from events that are held on the plaza that is part of the arena, revenues from the sale of food, beverages, merchandise, and parking, and revenues from naming rights.

An arena development agreement, a team non-relocation agreement, and a 30-year arena lease, management and operations agreement were signed by the District and the team on April 13, 2016. According to terms of the lease agreement, the team agrees to pay \$1 million in rent payments annually to the District. The construction of the arena, called Fiserv Forum, was completed on July 31, 2018. The Fiserv Forum hosted its first event on September 4, 2018.

Arena Construction and Financing. According

to the arena development agreement, signed April, 2016, the estimated cost to construct the arena, public entertainment plaza, and parking structure is \$524.1 million. Act 60 provides that \$203 million come from the issuance of bonds by the District to fund the development and construction of the arena. The City of Milwaukee is also contributing an estimated \$35 million in tax incremental financing for a parking structure and \$12 million in tax incremental financing for the public plaza adjacent to the arena. Beyond these public sources of funding, Senator Herbert H. Kohl gifted \$100 million for the purpose of facilitating the construction of the arena. The remaining project costs were committed by the owners of the Milwaukee Bucks, who agreed to pay, or cause to be paid, all project costs exceeding the commitments of the District, the City, and Senator Kohl (\$24.1 million under the agreement, but the arena's final construction's costs have not been finalized).

The District's \$203 million commitment is paid out of proceeds from District issued appropriation bonds and revenue bonds. The District issued \$108.1 in appropriation revenue bonds, dated June 23, 2016, supported by; (a) a \$4 million annual general purpose revenue (GPR) appropriation from the state to make grants to the District, limited to \$80 million and sunset in 2035-36; and (b) a separate \$4 million annual GPR appropriation from the state to the District, which is sunset in 2035-36, and is offset by an annual \$4 million GPR reduction in the county and municipal aid payment to Milwaukee County. On June 23, 2016, the state and District entered into a memorandum of understanding that requires the state to pay all monies appropriated from these appropriations directly to the Trustee established in the appropriation obligation bond indenture by July 1 of each year.

WCD also issued \$54.3 million in dedicated tax revenue bonds, dated June 23, 2016 and \$37.9 million in dedicated tax revenue refunding bonds, dated November 29, 2016, both of which are financed by indefinitely extending the existing

WCD taxes (except for the food and beverage taxes for sales by retail grocers). These taxes would have otherwise ended after the District's existing debt is retired, which is currently scheduled to occur in 2032.

Arena Ticket Surcharge. The WCD board must require the sponsor of an event held at the arena to impose a \$2 surcharge on each ticket that is sold to the event. The District board is required to remit 25% of the surcharge revenues to DOA for deposit in the general fund and the District would retain the remainder of the surcharge revenues, which the Board could use to offset the District's cost for the arena facilities. It is estimated that, in the first full year after the arena construction, the District will receive \$1.5 million from the surcharge. In addition, GPR revenues to the state would increase by approximately \$500,000 in that year to reflect the deposit of ticket surcharge revenues to the general fund, which would partially offset state's cost for the arena facilities.

Arena Maintenance and District Expenses. According to terms of the arena lease agreement, the team is responsible for all costs and expenses for additions and capital repairs that would be required to provide a level of amenities and technology at the arena that is at or above the median level of amenities and technology provided at arenas for NBA teams.

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 0.1% sales and use taxes 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 reserves, the District had an estimated \$25.2 million in principal outstanding on its debt issues at the end of 2018.

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 in 1995 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, in 2002, 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. The segregated reserve fund is jointly funded by the district and the Brewers for major capital repair and improvement projects for Miller Park. 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. The District also receives annual rent payments from the Brewers for the use of the stadium in accordance with the lease agreement. The lease specifies that the Brewers pay the District \$900,000 annual rent for the first 10 years of the lease, \$1,200,000 annually for the second 10 years of the lease and \$1,208,401 for the third 10 years

of the lease. The scheduled lease payments by the Brewers to the District are \$1,200,000 per year for the years 2016-2020.

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 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 over the last 10 years, the taxes will likely have to be collected until sometime between late 2019 and early 2020, assuming no significant shift from current economic conditions.

DOR administers the sales and use taxes on behalf of the District. On a monthly 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 2017-18, the taxes generated revenues of \$31.0 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 \$563.5 million through October, 2018.

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. These funds are distributed to the District in July of each year. In 2017, the District received \$248,200 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 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 (at the same time, the voters rejected allowing Brown County to receive excess annual tax revenue after the District's annual stadium-related obligations were met).

DOR administers the sales and use taxes on behalf of 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 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. Distributions of sales and use tax revenues totaled \$310.8 million through September, 2018. The District certified full funding of reserves by letter dated March 31, 2015 and the sales tax was terminated effective October 1, 2015.

The District also had authority to issue up to \$160 million in revenue bonds, excluding reserves and issuance costs, 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 retired all outstanding debt.

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 was to pay the annual debt service on any outstanding District revenue obligations (bonds). The District established a separate debt service fund and repaid all outstanding District debt in 2011. Any excess revenues not needed for debt service is used for District administration and facility maintenance and operating expenses. To comply with this requirement the District established and fully-funded two escrow accounts from which to make separate annual payments for District operating expenses and for stadium operations and maintenance. Annual payments from these interest-bearing segregated escrow accounts will continue until the expiration of the current lease in 2031. The amount of the annual obligation for District administration established under Act 167 is not more than \$100,000 annually. The amount of the annual obligation for operations and maintenance was established under Act 167 as a base of \$3,400,000 with annual increases of not more than 3% for any City of Green Bay labor used and 2% for all other items.

Consequently, the required payment for 2019 for stadium operations and maintenance is approximately \$5.0 million.

Other District Revenues

The District board must also deposit the following to the segregated facility maintenance and operating fund: (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.

In 2017, \$418,300 associated with the sale of Green Bay Packer license plates and \$59,300 associated with fees from the sales of engraved tiles and bricks were deposited to the fund. 2013 Wisconsin Act 20 effectively eliminates the football stadium donation state income tax checkoff. Act 20 specifies that, beginning with tax year 2014, any state voluntary income tax checkoff that does not generate \$75,000 in a year is to be permanently removed from state income tax forms beginning in the following tax year. As a result, the checkoff was removed from state income tax forms in 2015.

These annual revenues to the facility operating and maintenance fund are to be used to reduce the annual District sales and use tax proceeds needed for annual maintenance and operating costs of the football stadium facilities. After the termination of the sales and use tax on October 1, 2015, the fund continues to receive deposits of these revenues.

Excess District Sales and Use Tax Revenues

On March 31, 2015, the District notified DOR that the facility maintenance and operating fund had revenues sufficient to meet the remaining years of the District's 27-year annual maintenance

obligation and that DOR could end the District sales and use taxes. While the District board notified DOR that the District sales and use taxes could be ended on March 31, 2015, due to the timing needed to notify retailers, the taxes continued to be collected through September, 2015. Sales and use tax revenues collected after the date on which the District notified DOR to end the taxes were not used by the District in calculating the amounts needed to fully fund the District's stadium maintenance and operating fund, and were therefore in excess of the financial requirements established in statute for the District.

2015 Wisconsin Act 114, directs DOR to distribute no later than December 31, 2015, the excess sales and use tax revenues filed with DOR from April 1 to September 30, 2015, in the following amounts: (a) 25% to Brown County; and (b) 75% to the cities, villages, and towns within the county based on each municipality's share of the county's population. Revenues filed by retailers or resulting from DOR sales tax audits after October 1, 2015, are distributed in the same manner the following year, and each year thereafter.

DOR has distributed approximately \$18.8 million in excess sales tax revenue to Brown County and its municipalities through September, 2018, as shown in Table 8. Under Act 114, Brown County and each municipality that receives excess revenue must deposit the revenue into a segregated account controlled by each government to use only for the purpose of providing property tax relief, tax levy supported debt relief, or economic development. Further, Brown County and recipient municipalities may not make expenditures from their segregated account unless a resolution is adopted which specifies the purpose for which the revenues will be spent and the amount of the revenues to be spent for that purpose.

Table 8: Football Stadium District Excess Revenue Payments*

Jurisdiction	Payment
Counties	
Brown	\$4,688,289
Cities	
De Pere	1,345,892
Green Bay	5,780,752
Villages	
Allouez	758,545
Ashwaubenon	931,916
Bellevue	829,118
Denmark	119,024
Hobart	441,116
Howard	1,041,602
Pulaski	181,719
Suamico	652,834
Wrightstown	147,994
Towns	
Eaton	86,367
Glenmore	62,217
Green Bay	114,178
Holland	85,261
Humboldt	72,654
Lawrence	260,668
Ledgeview	409,991
Morrison	88,750
New Denmark	86,280
Pittsfield	147,546
Rockland	97,896
Scott	198,418
Wrightstown	<u>124,131</u>
Total	\$18,753,156

*Through September 2018

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. Similar exemptions were provided for the Village of Stockholm in Pepin County under 2013 Wisconsin Act 20 and the City of Rhinelander under 2015 Wisconsin Act 55. In order to impose a premier resort area tax, each municipal 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 municipality at referendum at the first spring primary or election or partisan primary or general election occurring at least 70 days from the date of adoption of the resolution. The Village of Ephraim has not enacted a resolution required to impose the premier resort area tax. The Village of Stockholm electors passed the resolution enacted by their village board declaring themselves a premier resort area. The Village's tax was first imposed on October 1, 2014. The City of Rhinelander electors passed the resolution enacted by their city council declaring themselves a premier resort area. The City's tax was first imposed on January 1, 2017. The Village of Sister Bay electors passed the resolution enacted by their village

board declaring themselves a premier resort area. Sister Bay's tax was first imposed on July 1, 2018.

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. Subsequently, under 2013 Wisconsin Act 20, the rate in these two municipalities could be increased to 1.25%, if approved by a majority of the municipal electors. Following such approval, both municipalities increased their premier resort area tax rate to 1.25%, effective July 1, 2014.

Table 9 lists the premier resort area tax revenues for those municipalities that imposed the tax during 2017. The amounts shown are net of the 3% retained by DOR for the Department's costs of administering the tax.

Table 9: Premier Resort Area Tax Revenues (2017)

	Current Rate	Revenues
Bayfield	0.50%	\$97,361
Eagle River	0.50	182,764
Lake Delton	1.25	6,823,501
Rhinelander	0.50	325,580
Stockholm	0.50	8,011
Wisconsin Dells	1.25	<u>1,988,565</u>
Total		\$9,425,782

Source: Department of Revenue

APPENDIX

2017 Room Tax Rates and 2017 Reported Revenues

Municipality ⁽¹⁾	2017 Room Tax Rate ⁽²⁾	2017 Reported Tax Revenues ⁽³⁾	Municipality ⁽¹⁾	2017 Room Tax Rate ⁽²⁾	2017 Reported Tax Revenues ⁽³⁾
Adams			Clark		
Adams (C)	5.0%	\$1,560	Abbotsford (C)	3.0%	\$30,001
Adams (T)	5.5	16,814	Neillsville (C)	6.0	25,199
Dell Prairie (T)	5.0	35,205	Thorp (C)	5.0	34,304
Rome (T)	8.0	165,458	Columbia		
Strongs Prairie (T)	5.5	50,802	Caledonia (T)	4.0	99,159
Ashland			Columbus (C)	6.0	76,881
Ashland (C)	6.5	121,741	Portage (C)	6.0	187,493
La Pointe (T)	6.5	158,466	Wisconsin Dells (C)	5.5	2,190,211
Barron			Crawford		
Barron (C)	6.0	15,056	Bridgeport (T)	5.0	13,463
Rice Lake (C)	5.5	270,204	Clayton (T)	5.0	447
Turtle Lake (V)	4.0	81,322	Ferryville (V)	4.0	9,739
Bayfield			Prairie du Chien (C)	6.0	323,489
Bayfield (C)	6.5	315,828	Soldiers Grove (V)	5.0	5,266
Bayfield (T)	6.5	87,202	Dane		
Bayview (T)	6.5	18,580	Blooming Grove (T)	5.5	86,115
Cable (T)	4.0	18,357	Fitchburg (C)	7.0	29,616
Drummond (T)	4.0	8,039	Madison (C)	9.0	15,493,290
Eileen (T)	6.5	10,296	Madison (T)	8.0	151,025
Grand View (T)	4.0	12,110	Middleton (C)	7.0	1,858,843
Hughes (T)	3.0	5,329	Middleton (T)	5.0	37,232
Iron River (T)	3.0	11,652	Monona (C)	8.0	271,323
Namakagon (T)	4.0	129,758	Mount Horeb (V)	5.0	81,547
Washburn (C)	6.5	51,066	Stoughton (C)	6.0	82,983
Brown			Sun Prairie (C)	5.5	106,432
Allouez (V)	10.0	5,897	Verona (C)	7.0	519,114
Ashwaubenon (V)	10.0	360,335	Vienna (T)	6.0	157,220
Bellevue (V)	10.0	13,827	Waunakee (V)	5.0	18,332
De Pere (C)	10.0	9,319	Windsor (V)	5.0	22,802
Green Bay (C)	10.0	411,839	Dodge		
Howard (V)	10.0	13,428	Beaver Dam (C)	5.0	126,902
Pulaski (V)	8.0	38,785	Lomira (V)	4.0	6,108
Suamico (V)	10.0	132,797	Waupun (C)	7.5	87,712
Buffalo			Door		
Alma (C)	5.0	3,326	Baileys Harbor (T)	5.5	105,795
Burnett			Clay Banks (T)	5.5	1,589
Siren (V)	5.0	78,323	Egg Harbor (T)	5.5	117,208
Calumet			Egg Harbor (V)	5.5	125,118
Brillion (C)	4.0	13,944	Ephraim (V)	5.5	170,160
Chippewa			Forestville (T)	5.5	197
Chippewa Falls (C)	6.0	228,721	Gardner (T)	5.5	9,988
Lake Hallie (V)	8.0	307,512	Gibraltar (T)	5.5	210,609
Stanley (C)	3.0	6,187	Jacksonport (T)	5.5	27,457
			Liberty Grove (T)	5.5	97,206
			Nasewaupee (T)	5.5	32,775
			Sevastopol (T)	5.5	96,604
			Sister Bay (V)	5.5	175,460
			Sturgeon Bay (T)	5.5	7,911
			Sturgeon Bay (C)	5.5	192,432
			Union (T)	5.5	443
			Washington (T)	5.5	23,922

Municipality ⁽¹⁾	2017 Room Tax Rate ⁽²⁾	2017 Reported Tax Revenues ⁽³⁾	Municipality ⁽¹⁾	2017 Room Tax Rate ⁽²⁾	2017 Reported Tax Revenues ⁽³⁾
Douglas			Juneau		
Solon Springs (V)	2.0%	\$8,488	Lemonweir (T)	5.0%	\$35,041
Superior (C)	7.5	668,331	Mauston (C)	5.0	27,702
Dunn			New Lisbon (C)	5.0	28,158
Menomonie (C)	7.0	334,572	Union Center (V)	5.0	1,600
Eau Claire			Kenosha		
Altoona (C)	7.0	194,894	Kenosha (C)	8.0	979,560
Eau Claire (C)	8.0	2,006,478	Pleasant Prairie (V)	8.0	60,887
Union (T)	8.0	139,002	Wheatland (T)	8.0	4,878
Fond du Lac			Kewaunee		
Fond du Lac (C)	8.0	949,741	Algoma (C)	6.0	72,160
Ripon (C)	7.0	124,624	Kewaunee (C)	4.0	15,481
Forest			La Crosse		
Hiles (T)	4.5	4,700	Campbell (T)	5.0	49,204
Crandon (C)	4.5	10,500	Hamilton (T)	1.0	1,242
Laona (T)	4.5	2,969	Holmen (V)	5.0	20,053
Lincoln (T)	4.5	3,222	La Crosse (C)	8.0	2,518,369
Wabeno (T)	4.5	991	Onalaska (C)	8.0	837,919
Grant			West Salem (V)	3.0	23,302
Boscobel (C)	5.0	30,149	Lafayette		
Lancaster (C)	5.0	10,260	Belmont (V)	4.0	15,188
Platteville (C)	5.0	128,825	Darlington (C)	4.0	4,850
Green			Langlade		
Monroe (C)	4.0	102,525	Antigo (C)	6.0	111,194
New Glarus (V)	5.0	68,882	Lincoln		
Green Lake			Merrill (C)	6.0	80,174
Berlin (C)	4.0	7,665	Tomahawk (C)	4.0	50,086
Brooklyn (T)	5.0	44,295	Manitowoc		
Green Lake (C)	7.0	237,909	Manitowoc (C)	8.0	624,733
Iowa			Mishicot (V)	8.0	77,764
Dodgeville (C)	5.5	88,470	Two Rivers (C)	8.0	117,893
Mineral Point (C)	5.0	69,587	Marathon		
Iron			Mosinee (C)	5.5	28,841
Anderson (T)	5.0	158	Rib Mountain (T)	8.0	207,967
Hurley (C)	5.0	20,900	Rothschild (V)	8.0	603,441
Kimball (T)	5.0	49,398	Schofield (C)	8.0	24,646
Mercer (T)	4.5	65,095	Wausau (C)	8.0	917,186
Jackson			Weston (V)	8.0	409,072
Black River Falls (C)	7.0	3,588	Marinette		
Brockway (T)	7.0	276,414	Marinette (C)	6.0	306,163
Jefferson			Marquette		
Fort Atkinson (C)	5.0	39,140	Buffalo (T)	4.5	2,951
Jefferson (C)	5.0	2,790	Mecan (T)	4.5	14,862
Johnson Creek (V)	8.0	154,700	Montello (C)	4.5	10,134
Watertown (C)	5.0	129,432	Montello (T)	4.5	9,689
			Neshkoro (V)	4.5	482
			Oxford (T)	4.5	2,590
			Packwaukee (T)	4.5	6,179
			Westfield (V)	4.5	13,346

Municipality ⁽¹⁾	2017 Room Tax Rate ⁽²⁾	2017 Reported Tax Revenues ⁽³⁾	Municipality ⁽¹⁾	2017 Room Tax Rate ⁽²⁾	2017 Reported Tax Revenues ⁽³⁾
Milwaukee			Price		
Brown Deer (V)	7.0%	\$589,710	Eisenstein (T)	4.5%	\$1,670
Cudahy (C)	7.0	15,010	Lake (T)	4.5	5,148
Franklin (C)	6.0	386,151	Park Falls (C)	4.5	20,784
Glendale (C)	7.0	739,855	Phillips (C)	3.0	17,709
Greenfield (C)	7.0	9,612	Racine		
Milwaukee (C)	7.0	14,222,589	Burlington (C)	6.0	134,212
Oak Creek (C)	8.0	966,752	Caledonia (V)	8.0	4,276
Wauwatosa (C)	7.0	1,205,791	Mount Pleasant (V)	8.0	178,168
West Allis (C)	6.0	297,899	Racine (C)	8.0	329,204
West Milwaukee (V)	8.0	134,078	Waterford (V)	8.0	56,672
Monroe			Yorkville (T)	8.0	6,066
Sparta (C)	6.0	151,573	Richland		
Tomah (C)	8.0	650,777	Richland Center (C)	5.0	63,124
Oconto			Rock		
Gillett (C)	6.0	2,119	Beloit (C)	8.0	127,441
Oneida			Evansville (C)	7.0	23,609
Lake Tomahawk (T)	4.0	9,174	Janesville (C)	8.0	1,084,908
Minocqua (T)	4.0	430,005	Rusk		
Pelican (T)	3.5	55,161	Ladysmith (C)	4.0	25,144
Rhineland (C)	5.5	226,292	St. Croix		
Three Lakes (T)	4.5	72,195	Baldwin (V)	5.0	77,883
Woodruff (T)	4.0	8,855	Hudson (C)	3.0	289,236
Outagamie			New Richmond (C)	5.0	76,070
Appleton (C)	10.0	1,063,044	Sauk		
Grand Chute (T)	10.0	2,428,242	Baraboo (C)	6.0	7,252
Kaukauna (C)	10.0	3,760	Delton (T)	5.5	132,784
Kimberly (V)	10.0	56,120	Lake Delton (V)	5.5	10,661,390
Little Chute (V)	10.0	19,693	Merrimac (T)	7.0	66,561
Ozaukee			Prairie du Sac (T)	6.0	7,586
Belgium (V)	7.0	9,989	Reedsburg (C)	6.0	97,506
Cedarburg (C)	5.0	80,783	Sauk City (V)	6.0	46,362
Grafton (V)	7.0	272,677	West Baraboo (V)	6.0	206,431
Port Washington (C)	8.0	304,649	Sawyer		
Saukville (V)	7.0	31,946	Hayward (C)	4.0	104,582
Pepin			Hayward (T)	4.0	89,975
Pepin (V)	8.0	30,188	Lenroot (T)	2.0	15,769
Pierce			Shawano		
River Falls (C)	5.0	133,243	Belle Plaine (T)	3.0	25,884
Polk			Cecil (V)	5.0	559
Amery (C)	5.0	9,980	Shawano (C)	4.5	4,209
Luck (V)	2.0	14,074	Washington (T)	4.0	512
Osceola (V)	3.0	17,908	Wescott (T)	4.5	24,881
St. Croix Falls (C)	4.0	21,997	Wittenberg (T)	8.0	20,267
Portage					
Plover (T)	8.0	64,469			
Plover (V)	8.0	287,134			
Stevens Point (C)	8.0	878,717			

Municipality ⁽¹⁾	2017 Room Tax Rate ⁽²⁾	2017 Reported Tax Revenues ⁽³⁾	Municipality ⁽¹⁾	2017 Room Tax Rate ⁽²⁾	2017 Reported Tax Revenues ⁽³⁾
Sheboygan			Washburn		
Elkhart Lake (V)	7.0%	\$723,807	Beaver Brook (T)	5.0%	\$7,757
Kohler (V)	5.0	1,117,948	Spooner (C)	5.5	5,774
Plymouth (C)	7.0	158,844	Washington		
Sheboygan (C)	8.0	1,573,135	Germantown (V)	6.0	318,377
Sheboygan (T)	8.0	77,431	Hartford (C)	7.0	104,419
Sheboygan Falls (C)	5.0	29,049	Jackson (V)	5.0	53,487
Wilson (T)	8.0	24,927	West Bend (C)	8.0	385,719
Taylor			Waukesha		
Medford (C)	4.0	42,025	Brookfield (C)	8.0	2,434,827
Rib Lake (V)	5.0	1,828	Brookfield (T)	8.0	805,263
Trempealeau			Delafield (C)	8.0	497,616
Trempealeau (V)	2.5	6,593	Menomonee Falls (V)	8.0	341,783
Vernon			Mukwonago (V)	6.0	6,647
Hillsboro (C)	5.0	30,002	New Berlin (C)	8.0	280,472
Viroqua (C)	3.0	23,084	Oconomowoc (C)	6.0	434,963
Vilas			Pewaukee (C)	6.0	819,926
Arbor Vitae (T)	4.0	75,930	Waukesha (C)	8.0	661,833
Boulder Junction (T)	5.5	140,852	Waupaca		
Eagle River (C)	4.5	84,817	Clintonville (C)	5.0	28,647
Land O Lakes (T)	4.5	43,974	Fremont (V)	4.5	12,281
Lincoln (T)	4.5	13,474	New London (C)	6.0	17,466
Manitowish Waters (T)	4.5	84,689	Waupaca (C)	8.0	251,234
Plum Lake (T)	4.5	17,436	Waushara		
Presque Isle (T)	4.5	8,196	Bloomfield (T)	4.0	993
Saint Germain (T)	4.5	363,775	Dakota (T)	4.0	13,362
Washington (T)	4.5	197,483	Marion (T)	4.0	31,035
Walworth			Mount Morris (T)	4.0	9,968
Delavan (C)	8.0	709,421	Wautoma (T)	4.0	16,688
Delavan (T)	8.0	107,702	Wild Rose (V)	4.0	1,544
East Troy (V)	5.0	11,244	Winnebago		
Elkhorn (C)	6.0	150,004	Fox Crossing	10.0	144
Fontana (V)	5.0	483,409	Menasha (C)	10.0	3,553
Geneva (T)	6.0	317,304	Neenah (T)	10.0	16
La Fayette (T)	6.0	25,933	Neenah (C)	10.0	334,565
Lake Geneva (C)	5.0	669,699	Oshkosh (C)	10.0	1,716,066
Lyons (T)	3.0	806,690	Wolf River (T)	4.5	8,410
Whitewater (C)	5.0	70,778	Wood		
Williams Bay (V)	5.0	9,652	Marshfield (C)	8.0	483,490
			Wisconsin Rapids (C)	8.0	<u>336,880</u>
			Total		\$99,592,590

⁽¹⁾ T=Town, V=Village, C=City

⁽²⁾ Rate in place on December 31, 2017, for those municipalities that, according to DOR room tax reports, reported room tax revenues for 2017.

⁽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