



State of Wisconsin
2023 - 2024 LEGISLATURE

LRB-4278/1

KP:amn

2023 ASSEMBLY BILL 461

September 28, 2023 - Introduced by Representatives DALLMAN, KURTZ, DONOVAN, NOVAK, O'CONNOR and MELOTIK, cosponsored by Senators BALLWEG, MARKLEIN and QUINN. Referred to Committee on Ways and Means.

AN ACT *to renumber and amend* 66.1113 (2) (d); *to amend* 77.994 (3) (b) 1.;
and *to create* 66.1113 (2) (d) 2. of the statutes; **relating to:** allowing certain
municipalities to increase the rate of the premier resort area tax.

Analysis by the Legislative Reference Bureau

This bill allows any municipality that has enacted an ordinance imposing a premier resort area tax that was effective before January 1, 2000, to amend the ordinance to increase its premier resort area tax rate up to a maximum of 1.5 percent. Current law allows such municipalities to establish a premier resort area tax rate up to a maximum of 1.25 percent. In order to impose an increase in the premier resort area tax rate, the municipality's governing body must adopt a resolution proclaiming its intent to increase the tax rate and the resolution must be approved by a majority of electors of the municipality voting on the resolution at a referendum held at the first spring primary or election or partisan primary or general election occurring at least 70 days after the resolution is adopted. The proceeds from the increase in the premier resort area tax rate allowed under the bill must be used only to pay for public safety expenses.

Under current law, premier resort areas may impose taxes on the gross receipts from the sale, lease, or rental of goods or services that are subject to the general sales and use tax and are sold by tourism-related retailers. The proceeds of the tax may be used only to pay for infrastructure expenses within the jurisdiction

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of the premier resort area. The definition of “infrastructure expenses” includes the costs of purchasing, constructing, or improving parking lots; transportation facilities, including roads and bridges; sewer and water facilities; recreational facilities; exposition center facilities; fire fighting equipment; and police vehicles.

For further information see the state and local fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 66.1113 (2) (d) of the statutes is renumbered 66.1113 (2) (d) 1. and amended to read:

66.1113 (2) (d) 1. ~~The~~ Except as provided under subd. 2., the proceeds from a tax that is imposed under s. 77.994 and this subsection may be used only to pay for infrastructure expenses within the jurisdiction of a premier resort area.

SECTION 2. 66.1113 (2) (d) 2. of the statutes is created to read:

66.1113 (2) (d) 2. The proceeds in excess of 1.25 percent of the sales price from a tax that is imposed under s. 77.994 (3) may be used only to pay for public safety expenses within the jurisdiction of a premier resort area.

SECTION 3. 77.994 (3) (b) 1. of the statutes is amended to read:

77.994 (3) (b) 1. Subject to subd. 2., any municipality that enacted an ordinance imposing the tax under sub. (1) that became effective before January 1, 2000, may amend the ordinance to increase the tax rate under this section to a maximum of ~~1.25~~ 1.5 percent. The amended ordinance is effective on the dates provided under s. 77.9941 (1).

(END)