



**JOAN BALLWEG**

STATE SENATOR · 14<sup>TH</sup> SENATE DISTRICT

**Senate Bill 451: Allowing certain municipalities to increase the rate of the premier resort area tax**

**Testimony of State Senator Joan Ballweg  
Senate Committee on Agriculture and Tourism  
September 27, 2023**

Thank you, members of the committee, for hearing this bill today.

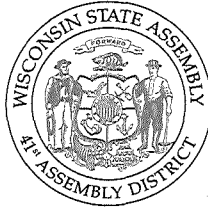
Senate Bill 451 will allow the City of Wisconsin Dells and the Village of Lake Delton to increase, by referendum, their premier resort area tax by 0.25 percent for the purposes of covering public safety expenses.

These two municipalities are home to an extraordinary tourist destination, both for visitors coming from outside Wisconsin and throughout the state. Together, the Dells is home to 6,695 permanent residents, yet they welcome over five million visitors each year, hosting nearly the state's entire population.

Despite having a small permanent population, the Dells must provide infrastructure and public safety supports for this large influx of people. This is why the premier resort area tax was implemented. Senate Bill 451 would give these communities the opportunity to increase their rate by 0.25 percent to help absorb the rising cost of public safety.

I'm joined today by leaders from Lake Delton, and appreciate their work on behalf of the community.

Thank you for your consideration, and I am happy to answer any questions.



# ALEX A. DALLMAN

STATE REPRESENTATIVE • 41<sup>ST</sup> ASSEMBLY DISTRICT

## Testimony in Favor of Senate Bill 451

*Senate Committee on Agriculture and Tourism*

September 27, 2023

Thank you, Chairman Ballweg and committee members, for allowing me to testify before you on Senate Bill 451, which will allow certain municipalities to increase the rate of the premier resort area tax. I would also like to thank Senator Ballweg for her leadership on this legislation.

Senate Bill 451 will allow the City of Wisconsin Dells and the Village of Lake Delton to hold a local referendum to approve a 0.25% increase in the premier resort area tax, and if approved, the increase would be able to fund critical public safety expenses. This increase of 0.25% would develop an additional \$400,000 for Wisconsin Dells and an additional \$1.7 million for Lake Delton. This bill will not only allow these municipalities to cover their growing public safety costs, but will also allow them to continue to thrive as a critical tourism destination in Wisconsin.

These two municipalities annually spend roughly \$6.2 million on 60 full-time police officers, \$1.6 million on 23 full-time EMS personnel, and \$850,000 on six full-time and 50 part-time fire department personnel. Their combined total annual public safety expenditures are \$8.7 million, which is used to pay for 89 full-time employees and 50 part-time employees.

Additionally, the Village of Lake Delton's contract for police and EMS services expires December 31, 2023. Their new contract for the years 2024 and 2025 will increase by an additional \$200,000 annually (\$400,000 over the next two years) in order to continue providing the same services they do currently.

Wisconsin Dells is known as the "Waterpark Capital of the World" and is a large economic driver for tourism within the State of Wisconsin. I believe this premier resort area tax will help pay for the already struggling public safety expenses and be able to offset some of the costs associated with the large influx of visitors from around the state, country and world.

Thank you again, Chairman Ballweg, for the opportunity to testify before this committee today and I would be happy to answer any questions you may have.