

2001 DRAFTING REQUEST

Senate Amendment (SA-SSA1-SB55)

Received: 06/15/2001

Received By: **shoveme**

Wanted: As time permits

Identical to LRB:

For: **Senate Democratic Caucus 6-2257**

By/Representing: **Keckhaver**

This file may be shown to any legislator: **NO**

Drafter: **shoveme**

May Contact:

Addl. Drafters:

Subject: **Munis - miscellaneous**

Extra Copies:

Submit via email: **NO**

Requester's email:

Pre Topic:

SDC:.....Keckhaver - CN7020,

Topic:

Premier resort area threshold exemption, City of Eagle River

Instructions:

See Attached. See 1999 LRB -4370/P1 and 1999 b1006/2

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/1	shoveme 06/16/2001	gilfokm 06/17/2001	jfrantze 06/17/2001	_____	gretskl 06/17/2001		
/2	shoveme 06/18/2001	gilfokm 06/18/2001	rschluet 06/19/2001	_____	gretskl 06/19/2001		

FE Sent For:

<END>

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/1	shoveme 06/16/2001	gilfokm 06/17/2001	jfrantze 06/17/2001		gretski 06/17/2001		

12 MES 6/18/01
FE Sent For: *[Signature]*

[Signature]
<END>
6-19-1

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1?	shoveme	1-6/Kmg 11/2013	shoveme 6/17	shoveme 6/17			
11 MES 6/15/01							

FE Sent For:

<END>

Agency: Revenue

caucus number 7020

duplicate flag:
duplicate with:

Other reference numbers:	LFB Sum #:
bill number/amendment number:	
LRB draft #	LRB P-draft:

description: Allow Eagle River to declare itself a premier resort area.

other notes ~~If designated a premier resort area, a municipality may impose a .5% sales tax and use the revenue generated for "infrastructure expenses".~~

Description2: Allow Eagle River to declare itself a premier resort area.

drafting instructions: *change to this*
more instructions:

Agency: Revenue

Number of Amendments: 1

*All 1999 - 4379/P1 &
1999 61006/2*

no attachment

~~*[Signature]*~~

MES

SDC:.....Walter – Caucus # 2302, Premier resort area threshold exemption,
City of Eagle River

FOR 1999-01 BUDGET — NOT READY FOR INTRODUCTION

CAUCUS AMENDMENT

TO ASSEMBLY SUBSTITUTE AMENDMENT 1,

TO 1999 ASSEMBLY BILL 133

1 At the locations indicated, amend the substitute amendment as follows:

2 1. Page 786, line 18: after that line insert:

3 “SECTION 1621e. 66.307 (2) (a) of the statutes is amended to read:

4 66.307 (2) (a) The governing body of a political subdivision, by a two-thirds vote
5 of the members of the governing body who are present when the vote is taken, may
6 enact an ordinance or adopt a resolution declaring itself to be a premier resort area
7 if, except as provided in par. (e), at least 40% of the equalized assessed value of the
8 taxable property within such political subdivision is used by tourism-related
9 retailers.

10 SECTION 1621f. 66.307 (2) (e) of the statutes is created to read:

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

- 1 **AN ACT to amend** 66.307 (2) (a); and **to create** 66.307 (2) (e) of the statutes;
2 **relating to:** authorizing the city of Eagle River to become a premier resort area.
-

*Analysis by the Legislative Reference Bureau***LOCAL GOVERNMENT****OTHER LOCAL GOVERNMENT**

Under current law, the governing body of a political subdivision (a city, village, town or county) may, by a two-thirds vote of the members of the governing body, enact an ordinance or adopt a resolution declaring itself to be a premier resort area if at least 40% of the equalized assessed value of the taxable property within the political subdivision is used by tourism-related retailers. "Tourism-related retailers" is defined to be certain retailers who are classified in the standard industrial classification manual that is published by the U.S. office of management and budget. The statutory definition includes 21 retailers who are so classified, including variety stores, dairy product stores, gasoline service stations, eating places, drinking places and hotels and motels.

A premier resort area may impose a tax at a rate of 0.5% of 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 only be used to pay for "infrastructure expenses" within the jurisdiction 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; fire fighting equipment and police vehicles.

This bill allows the city of Eagle River to become a premier resort area notwithstanding the fact that it does not meet the requirement that at least 40% of the equalized assessed value of the taxable property within a political subdivision be used by tourism-related retailers.

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:

1 **SECTION 1.** 66.307 (2) (a) of the statutes is amended to read:

2 66.307 (2) (a) The governing body of a political subdivision, by a two-thirds vote
3 of the members of the governing body who are present when the vote is taken, may
4 enact an ordinance or adopt a resolution declaring itself to be a premier resort area
5 if, except as provided in par. (e), at least 40% of the equalized assessed value of the
6 taxable property within such political subdivision is used by tourism-related
7 retailers.

8 **SECTION 2.** 66.307 (2) (e) of the statutes is created to read:

9 66.307 (2) (e) 1. The legislature finds the following with respect to the city of
10 Eagle River:

11 a. It is extremely close to the 40% threshold described in par. (a).

12 b. It has an atypical percentage of tax-exempt land within its boundaries that
13 is used for tourism-related purposes.

14 c. It is the site of national recreational competitions that draw tourism business
15 to the entire northern region of this state.

16 2. The city of Eagle River may enact an ordinance or adopt a resolution
17 declaring itself to be a premier resort area under par. (a) even if less than 40% of the

1 equalized assessed value of the taxable property within Eagle River is used by
2 tourism-related retailers.

3 (END)



State of Wisconsin
2001 - 2002 LEGISLATURE

LRBb0831

MES...:.....

[Handwritten signature]

SDC:.....keckhaver – CN7020, Premier resort area threshold exemption,
City of Eagle River

FOR 2001-03 BUDGET — NOT READY FOR INTRODUCTION

CAUCUS ~~LEG~~ ^{senate} AMENDMENT

TO 2001 SENATE BILL 55 AND 2001 ASSEMBLY BILL 144

O-Note

sub amend

1 At the locations indicated, amend the bill as follows:

2 *684*
1. Page *8*, line *8* after that line insert:

3 "SECTION ~~776~~ ^{2049h} 66.1113 (2) (a) of the statutes is amended to read:

4 66.1113 (2) (a) The governing body of a political subdivision, by a two-thirds
5 vote of the members of the governing body who are present when the vote is taken,
6 may enact an ordinance or adopt a resolution declaring itself to be a premier resort
7 area if, except as provided in par. (b), at least 40% of the equalized assessed value of
8 the taxable property within such political subdivision is used by tourism-related
9 retailers.

*Ed LPS:
I changed
this in the
electronic
base doc*

History: 1997 a. 27; 1999 a. 150 s. 364; Stats. 1999 s. 66.1113.

10 SECTION ~~776~~ ²⁰⁴⁹ⁱ 66.1113 (2) (e) of the statutes is created to read:

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRBb0831/dn

MES.....

FMJ

reverse
" ?"
LPS: question marks do not go inside quotes

John Keckhaver:

This amendment item did not contain any details, so I based it on last session's SDC budget amendment. Is this OK? Is the City of Eagle River still close, but not at the "40% level?"

Also, this note is meant to alert you that it is possible that a Wisconsin court would find that this amendment is a "private or local bill" that, under art. IV, sec. 18, of the Wisconsin Constitution, must be enacted as single-subject legislation. If so, this legislation cannot validly be enacted as part of the state budget bill because the budget bill clearly encompasses more than one subject.

Under *Milwaukee Brewers Baseball Club v. Wisconsin Dept. of Health and Social Services*, 130 Wis. 2d 79, 115 (1986), "a legislative provision which is specific to any person, place or thing is a private or local law within the meaning of art. IV, sec. 18, unless: 1) the general subject matter of the provision relates to a state responsibility of statewide dimension; and 2) its enactment will have direct and immediate effect on a specific statewide concern or interest". This proposal is applicable only to the City of Eagle River.

Because it is difficult to predict the potential for and outcome of any court action on this proposal, should it be enacted as part of the budget, you may wish to consider introducing this proposal as a separate bill.

Marc E. Shovers
Senior Legislative Attorney
Phone: (608) 266-0129
E-mail: Marc.Shovers@legis.state.wi.us

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRBb0831/1dn
MES:kmg:jf

June 17, 2001

John Keckhaver:

This amendment item did not contain any details, so I based it on last session's SDC budget amendment. Is this OK? Is the City of Eagle River still close, but not at the "40% level"?

Also, this note is meant to alert you that it is possible that a Wisconsin court would find that this amendment is a "private or local bill" that, under art. IV, sec. 18, of the Wisconsin Constitution, must be enacted as single-subject legislation. If so, this legislation cannot validly be enacted as part of the state budget bill because the budget bill clearly encompasses more than one subject.

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Because it is difficult to predict the potential for and outcome of any court action on this proposal, should it be enacted as part of the budget, you may wish to consider introducing this proposal as a separate bill.

Marc E. Shovers
Senior Legislative Attorney
Phone: (608) 266-0129
E-mail: Marc.Shovers@legis.state.wi.us

Hanaman, Cathlene

From: Keckhaver, John
Sent: Monday, June 18, 2001 11:11 AM
To: Hanaman, Cathlene; Ammerman, Fred
Subject: LRB 831/1 -CN 7020

Please remove the language about being close (eagle river is no longer close so we don't want that line in there)
Thanks.

MES



SDC:.....Keckhaver - CN7020, Premier resort area threshold exemption,
City of Eagle River

FOR 2001-03 BUDGET — NOT READY FOR INTRODUCTION

CAUCUS SENATE AMENDMENT

TO SENATE SUBSTITUTE AMENDMENT 1,

TO 2001 SENATE BILL 55

1 At the locations indicated, amend the substitute amendment as follows:

2 **1.** Page 684, line 8: after that line insert:

3 **"SECTION 2049h.** 66.1113 (2) (a) of the statutes is amended to read:

4 66.1113 (2) (a) The governing body of a political subdivision, by a two-thirds
5 vote of the members of the governing body who are present when the vote is taken,
6 may enact an ordinance or adopt a resolution declaring itself to be a premier resort
7 area if, except as provided in par. (e), at least 40% of the equalized assessed value of
8 the taxable property within such political subdivision is used by tourism-related
9 retailers.

10 **SECTION 2049i.** 66.1113 (2) (e) of the statutes is created to read:

SDC:.....Keckhaver – CN7020, Premier resort area threshold exemption,
City of Eagle River

FOR 2001-03 BUDGET — NOT READY FOR INTRODUCTION

CAUCUS SENATE AMENDMENT

TO SENATE SUBSTITUTE AMENDMENT 1,

TO 2001 SENATE BILL 55

1 At the locations indicated, amend the substitute amendment as follows:

2 **1.** Page 684, line 8: after that line insert:

3 **“SECTION 2049h.** 66.1113 (2) (a) of the statutes is amended to read:

4 66.1113 (2) (a) The governing body of a political subdivision, by a two-thirds
5 vote of the members of the governing body who are present when the vote is taken,
6 may enact an ordinance or adopt a resolution declaring itself to be a premier resort
7 area if, except as provided in par. (e), at least 40% of the equalized assessed value of
8 the taxable property within such political subdivision is used by tourism-related
9 retailers.

10 **SECTION 2049i.** 66.1113 (2) (e) of the statutes is created to read:

1 66.1113 (2) (e) 1. The legislature finds the following with respect to the city of
2 Eagle River:

3 a. That it has an atypical percentage of tax-exempt land within its boundaries
4 that is used for tourism-related purposes.

5 b. That it is the site of national recreational competitions that draw tourism
6 business to the entire northern region of this state.

7 2. The city of Eagle River may enact an ordinance or adopt a resolution
8 declaring itself to be a premier resort area under par. (a) even if less than 40% of the
9 equalized assessed value of the taxable property within Eagle River is used by
10 tourism-related retailers.”.

11

(END)