



## 2001 SENATE BILL 411

February 4, 2002 - Introduced by Senator JAUCH, cosponsored by Representative SHERMAN. Referred to Committee on Insurance, Tourism, and Transportation.

- 1     **AN ACT** *to amend* 66.1113 (2) (a); and *to create* 66.1113 (2) (f) of the statutes;  
2           **relating to:** authorizing the city of Bayfield to become a premier resort area.

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### *Analysis by the Legislative Reference Bureau*

Generally 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.

Also under current law, the city of Eagle River may enact an ordinance or adopt a resolution to become a premier resort area notwithstanding the fact that it does not

