

2009 DRAFTING REQUEST

Bill

Received: **01/20/2009**

Received By: **jkreye**

Wanted: **As time permits**

Identical to LRB:

For: **Administration-Budget**

By/Representing: **Hynek**

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

Drafter: **jkreye**

May Contact:

Addl. Drafters: **mshovers**

Subject: **Tax, Other - sales
Local Gov't - counties
Local Gov't - munis generally**

Extra Copies: **EVM**

Submit via email: **NO**

Pre Topic:

DOA:.....Hynek, BB -

Topic:

Premier resort area tax; expand uses of the tax

Instructions:

See attached

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>
/P1	jkreye 01/20/2009	chanaman 01/20/2009	mduchek 01/21/2009	_____	sbasford 01/21/2009		S&L
	jkreye 01/20/2009	wjackson 01/20/2009		_____			
	mshovers 01/20/2009			_____			
/P2	jkreye 01/23/2009	wjackson 01/23/2009	chanaman 01/23/2009	_____	chanaman 01/24/2009		S&L

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<END>

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/P1 jkreye

1P1MES 1/20/09
1/20/09

MS
MS
1/20

FE Sent For:

<END>

EXPLANATION AND ANALYSIS OF LEGISLATION

The changes to sections 66.1113, 77.994 and 77.9941 attached as Exhibit A are designed to accomplish the following objectives:

1. The City of Wisconsin Dells and the Village of Lake Delton would each have the power to increase their existing Premier Resort Tax ("PRA") rate from .5% to 1.0%. Such an increase will only occur if the municipality passed an ordinance to that effect.
2. Such rate change would be effective as of the beginning of the calendar quarter which is at least 60 days after the date of passage of such ordinance.
3. The statute would continue to limit the use of PRA tax revenues to paying for certain infrastructure expenses. However, the definition of "infrastructure expenses" is amended to include exposition centers.
4. A number of SIC codes subject to the PRA tax would be increased principally to reflect the items being sold by competing retailers (we add Grocery Stores given that most of the sales taxable items they sell are already subject to the PRA tax if they are sold by variety stores (e.g., Wal-Mart) or drugstores (e.g., Walgreen's)) or businesses that have come to the Dells area as it has grown (e.g., Bowling Centers).

EXHIBIT A

Section 1. 66.1113(1)(a) of the statutes is amended to read:

66.1113(1)(a) "Infrastructure expenses" means the costs of purchasing, constructing or improving parking lots; access ways; transportation facilities, including roads and bridges; sewer and water facilities; exposition center facilities used primarily for conventions, expositions, trade shows, musical or dramatic events or other events involving educational, cultural, recreational, sporting or commercial activities; parks, boat ramps, beaches and other recreational facilities; fire fighting equipment; police vehicles; ambulances; and other equipment or materials dedicated to public safety or public works.

Section 2. 77.994(1)(ac) of the statutes is created to read:

77.994(1)(ac) 5251 – Hardware Stores.

Section 3. 77.994(1)(ba) of the statutes is created to read:

77.994(1)(ba) 5411 – Grocery Stores.

Section 4. 77.994(1)(en) of the statutes is created to read:

77.994(1)(en) 5531 – Auto and Home Supply Stores.

Section 5. 77.994(1)(fo) of the statutes is created to read:

77.994(1)(fo) 5731 – Radio, Television, and Consumer Electronics Stores.

Section 6. 77.994(1)(fp) of the statutes is created to read:

77.994(1)(fp) 5734 – Computer and Computer Software Stores.

Section 7. 77.994(1)(fq) of the statutes is created to read:

77.994(1)(fq) 5735 – Record and Prerecorded Tape Stores.

Section 8. 77.994(1)(p) of the statutes is renumbered 77.994(1)(oa).

Section 9. 77.994(1)(on) of the statutes is created to read:

77.994(1)(on) 7215 – Coin-Operated Laundries and Drycleaning.

Section 10. 77.994(1)(os) of the statutes is created to read:

77.994(1)(os) 7832 – Motion Picture Theaters, Except Drive-In.

Section 11. 77.994(1)(ou) of the statutes is created to read:

77.994(1)(ou) 7841 – Video Tape Rental.

Section 12. 77.994(1)(pc) of the statutes is created to read:

77.994(1)(pc) 7933 -- Bowling Centers.

Section 13. 77.994(1)(pd) of the statutes is created to read:

77.994(1)(pd) 7941 – Professional Sports Clubs and Promoters.

Section 14. 77.994(3) of the statutes is created to read:

77.994(3) A municipality which adopted an ordinance imposing the tax under sub. (1) and having an effective date prior to January 1, 2000 may amend that ordinance to increase the rate of the tax under this section from 0.5% to 1.0%. The effective date of the amended ordinance shall be determined in accordance with s. 77.9941(1).

Section 15. 77.9941(1) of the statutes is amended to read:

77.9941(1) The ordinance under s. 77.994 is effective on January 1, April 1, July 1 or October 1. The municipality or county shall deliver a certified copy of that ordinance to the secretary of revenue at least 120 days before its effective date (60 days for an ordinance which has been amended in accordance with s. 77.994(3)).



State of Wisconsin
2009 - 2010 LEGISLATURE

LRB-1647/P1

JK&MES: /:....

Wlj

DOA:.....Hynek, BB - Premier resort area tax; expand uses of the tax
FOR 2009-11 BUDGET -- NOT READY FOR INTRODUCTION

1 AN ACT ^{Do Not Gen} ...; relating to: the budget.

Analysis by the Legislative Reference Bureau

✓ LOCAL GOVERNMENT

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 percent 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~~ ^{that} 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~~ ^{that} 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 percent 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 expands the definition of infrastructure expenses to include exposition center facilities used primarily for certain specified activities, including conventions,

trade shows, musical or dramatic events, and educational, cultural, ^{recreational,} sporting, and commercial activities.

✓ **TAXATION**

✓ **OTHER TAXATION**

Under current law, a municipality or a county that is located in a premier resort area may impose a sales tax on the sale of tangible personal property and taxable services sold at certain businesses, as classified under the Standard Industrial Classification Manual, as published by the federal government. The tax rate is 0.5 percent of the gross receipts from such sales.

This bill allows a municipality that has imposed the premier resort area tax prior to January 1, 2000, to increase the tax rate to one percent. In addition, the following businesses are added to the list of businesses from which sales subject to the tax are made:

1. Hardware stores.
2. Grocery stores.
3. Auto and home supply stores.
4. Radio, television, and consumer electronics stores.
5. Computer and computer software stores.
6. Record and prerecorded tape stores.
7. Coin-operated laundries and dry-cleaning facilities.
8. Motion picture theaters, except drive-in theaters.
9. Video tape rental stores.
10. Bowling centers.
11. Professional sports clubs and promoters.

line # →

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. 66.1113 (1) (a) of the statutes is amended to read:

2 66.1113 (1) (a) "Infrastructure expenses" means the costs of purchasing,

3 constructing or improving parking lots; access ways; transportation facilities,

4 including roads and bridges; sewer and water facilities; exposition center facilities

5 used primarily for conventions, expositions, trade shows, musical or dramatic events,

6 or other events involving educational, cultural, recreational, sporting, or commercial

7 activities; parks, boat ramps, beaches and other recreational facilities; fire fighting

3

1 equipment; police vehicles; ambulances; and other equipment or materials dedicated
2 to public safety or public works.

3 **History:** 1997 a. 27; 1999 a. 150 s. 364; Stats. 1999 s. 66.1113; 2001 a. 16, 109; 2005 a. 440.

SECTION 2. 77.994 (1) (intro.) of the statutes is amended to read:

4 77.994 (1) (intro.) Except as provided in ~~sub-~~ subs. (2) and (3), a municipality
5 or a county all of which is included in a premier resort area under s. 66.1113 may, by
6 ordinance, impose a tax at a rate of 0.5% of the gross receipts from the sale, lease,
7 or rental in the municipality or county of goods or services that are taxable under
8 subch. III made by businesses that are classified in the standard industrial
9 classification manual, 1987 edition, published by the U.S. office of management and
10 budget, under the following industry numbers:

11 **History:** 1997 a. 27; 1999 a. 150 s. 672; 2001 a. 30; 2005 a. 25.

SECTION 3. 77.994 (1) (ac) of the statutes is created to read:

77.994 (1) (ac) 5251 — Hardware stores. ✓

SECTION 4. 77.994 (1) (ba) of the statutes is created to read:

77.994 (1) (ba) 5411 — Grocery stores. ✓

SECTION 5. 77.994 (1) (en) of the statutes is created to read:

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SECTION 6. 77.994 (1) (fo) of the statutes is created to read:

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SECTION 8. 77.994 (1) (fq) of the statutes is created to read:

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SECTION 9. 77.994 (1) (p) of the statutes is renumbered 77.994 (1) (oa). ✓

SECTION 10. 77.994 (1) (on) of the statutes is created to read:

1 77.994 (1) (on) 7215 — Coin-operated laundries and dry-cleaning. ✓

2 **SECTION 11.** 77.994 (1) (os) of the statutes is created to read:

3 77.994 (1) (os) 7832 — Motion picture theaters, except drive-in. ✓

4 **SECTION 12.** 77.994 (1) (ou) of the statutes is created to read:

5 77.994 (1) (ou) 7841 — Video tape rental. ✓

6 **SECTION 13.** 77.994 (1) (pc) of the statutes is created to read:

7 77.994 (1) (pc) 7933 — Bowling centers. ✓

8 **SECTION 14.** 77.994 (1) (pd) of the statutes is created to read:

9 77.994 (1) (pd) 7941 — Professional sports clubs and promoters. ✓

10 **SECTION 15.** 77.994 (3) of the statutes is created to read:

11 77.994 (3) Any municipality that enacted an ordinance imposing the tax under
12 sub. (1) that became effective before January 1, 2000, may amend the ordinance to
13 increase the tax rate under this section to 1.0 percent. The amended ordinance is
14 effective on the dates provided under s. 77.9941 (1). ✓

15 **SECTION 16.** 77.9941 (1) of the statutes is amended to read:

16 77.9941 (1) The ordinance under s. 77.994 is effective on January 1, April 1,
17 July 1 or October 1. The municipality or county shall deliver a certified copy of that
18 ordinance to the secretary of revenue at least 120 days before its effective date, except
19 that a municipality that amends an ordinance as provided in s. 77.994 (3) shall
20 deliver a certified copy of the amended ordinance to the secretary of revenue at least
21 60 days before its effective date.

History: 1997 a. 27; 2005 a. 25.



State of Wisconsin
2009 - 2010 LEGISLATURE

LRB-1647/P1

JK&MES:wlj:md

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RMR

DOA:.....Hynek, BB - Premier resort area tax; expand uses of the tax

FOR 2009-11 BUDGET -- NOT READY FOR INTRODUCTION

in 1-23-09

Do Not Gen

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Analysis by the Legislative Reference Bureau

LOCAL GOVERNMENT

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 percent 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 that 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 that 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 percent 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 be used only 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 expands the definition of "infrastructure expenses" to include exposition center facilities used primarily for certain specified activities, including

conventions, trade shows, musical or dramatic events, and educational, cultural, recreational, sporting, and commercial activities.

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OTHER TAXATION

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2 materials dedicated to public safety or public works.

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next page.

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19 deliver a certified copy of the amended ordinance to the secretary of revenue at least
20 60 days before its effective date.

21 (END)

or an amended ordinance under 77.994(3)

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**2009-2010 DRAFTING INSERT
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRB-1647/P2ins
JK&MES:wlj:md

4 - 20

1 **SECTION 9443. Effective dates; Revenue.**

2 (1) PREMIER RESORT AREA TAX. The treatment of sections 77.994 (1) (ac), (ba),
3 (en), (fo), (fp), (fq), (on), (os), (ou), (p), (pc), and (pd) of the statutes takes effect on the
4 first day of the 3rd month beginning after publication.



State of Wisconsin
2009 - 2010 LEGISLATURE

LRB-1647/P2
JK&MES:wlj:md

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- 6 events, or other events involving educational, cultural, recreational, sporting, or
- 7 commercial activities; parks, boat ramps, beaches, and other recreational facilities;

1 fire fighting equipment; police vehicles; ambulances; and other equipment or
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3 **SECTION 2.** 77.994 (1) (intro.) of the statutes is amended to read:

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