

2013 DRAFTING REQUEST

Assembly Amendment (AA-AB40)

Received: 5/28/2013 Received By: mshovers
Wanted: As time permits Same as LRB:
For: Legislative Fiscal Bureau 6-3013 By/Representing: Runde (FA)
May Contact: Drafter: mshovers
Subject: Local Gov't - counties Addl. Drafters: jkreye
Local Gov't - munis generally
Tax, Other - sales
Extra Copies:

Submit via email: YES
Requester's email: Legislative Fiscal Bureau
Carbon copy (CC) to:

Pre Topic:

LFB:.....Runde (FA) -

Topic:

Allow increase in rate of premier resort area tax; allow Village of Stockholm to impose the tax

Instructions:

See attached; LFB motion # 140

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>
/?	jkreye 5/29/2013	evinz 5/29/2013		_____			
/1	mshovers 6/3/2013		rschluet 5/29/2013	_____	lparisi 5/29/2013		
/2	jkreye 6/7/2013	evinz 6/4/2013	phenry 6/4/2013	_____	mbarman 6/4/2013		
/3		evinz	jmurphy	_____	lparisi		

Vers. Drafted

Reviewed
6/7/2013

Typed
6/7/2013

Proofed

Submitted
6/7/2013

Jacketed

Required

FE Sent For:

<END>

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/2		evinz 6/4/2013	phenry 6/4/2013	_____	mbarman 6/4/2013		

13 evv
6/7/13

Jim
6/7

self

FE Sent For:

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/?	jkreye 5/29/2013	evinz 5/29/2013					
/1			rschluet 5/29/2013		lparisi 5/29/2013		

12 MES 6/3/13
 FE Sent For: 12 eeV 6/4/13
 6/4 ph
 PH/13
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/? mshovers

11 NRS 5/29/13
FE Sent For: 1000 5/29/13

[Handwritten signature]
5/29/13
Jim

<END>

SHARED REVENUE AND TAX RELIEF -- LOCAL GOVERNMENT REVENUE OPTIONS

Premier Resort Area Tax

Motion:

Move to specify the following:

a. that any municipality that has enacted an ordinance imposing a premier resort tax that was effective before January 1, 2000, may amend the ordinance to increase its premier resort tax rate up to a maximum of 1.25%. Require that in order to impose an increase in the premier resort area tax rate, the municipality's governing body would have to adopt a resolution increasing the tax rate and the resolution would have to be approved by a majority of electors of the municipality at referendum.

b. provide an exemption for the Village of Stockholm in Pepin County from the statutory requirement that 40% of their equalized value be used by tourism-related retailers in order to declare themselves a premier resort area. Require that in order to impose a 0.5% premier resort area tax, the Village's governing body would have to adopt a resolution proclaiming its intent to impose the tax and the same resolution would have to be adopted by a majority of electors in the Village at referendum. Specify that this provision would take effect on the first day of the calendar quarter beginning at least 120 days after publication of the bill.

Note:

Existing Premier Resort Areas: A premier resort area tax option for local government units that meet certain eligibility criteria was created by 1997 Wisconsin Act 27. Under 2009 Wisconsin Act 28, any municipality that enacted an ordinance to impose a 0.5% premier resort area tax prior to January 1, 2000, can amend its ordinance to increase the tax rate to 1.0%. Only the Village of Lake Delton and the City of Wisconsin Dells meet this specified date. Both municipalities increased their premier resort area tax rates to 1%, effective January 1, 2010. This motion would allow these two municipalities to increase the premier resort tax rate from 1% up to a maximum of 1.25%, if passed at referendum by the respective municipality's electors.

The premier resort tax is applied on the gross receipts from the sale, lease, or rental of goods and service sold by certain tourism related retailers within premier resort areas. The taxes on these tourism-related goods or services are applied under the same provisions as the current

state sales tax.

As required under current law, the amended ordinance would be effective on January 1, April 1, July 1 or October 1 and the municipality would have to deliver a certified copy of that amended ordinance to the Secretary of the Department of Revenue at least 120 days before its effective date.

Village of Stockholm: The state currently has four municipalities that have been declared premier resort areas: the City of Wisconsin Dells; the Village of Lake Delton; the Village of Bayfield; and the City of Eagle River. In addition, the villages of Ephraim and Sister Bay in Door County currently have the same exemption that would be provided to the Village of Stockholm in this motion, including the referendum requirement.

A political subdivision must have 40% of its equalized assessed value of taxable property used by tourism-related retailers in order to declare itself a premier resort area and impose the taxes. Only the City of Wisconsin Dells and the Village of Lake Delton premier resort areas met this requirement before becoming a premier resort area. The 2012 equalized assessed value for the Village of Stockholm is \$16.6 million, which would mean that \$6.6 million of the Village's taxable value would have to be used by tourism-related retailers in order for the Village to declare itself a premier resort area under current law.

Premier resort areas can impose 0.5% sales and use taxes on items sold by tourism-related retailers. As allowed under 2009 Wisconsin Act 28, the Village of Lake Delton and the City of Wisconsin Dells amended their ordinances to increase the tax rate to 1.0%. Both municipalities increased their premier resort area tax rates to 1%, effective January 1, 2010.

In its fiscal note to 2011 Senate Bill 220, which was identical to the provisions in this motion, the Department of Revenue noted that it could not provide an estimate of the potential taxes under the bill due to taxpayer confidentiality concerns.



State of Wisconsin
2013 - 2014 LEGISLATURE



LRBb02447
MES&JK./:.....

eev
RMNR

LFB:.....Runde (FA) – Allow increase in rate of premier resort area tax; allow Village of Stockholm to impose the tax

**FOR 2013-2015 BUDGET – NOT READY FOR INTRODUCTION
ASSEMBLY AMENDMENT,
TO ASSEMBLY BILL 40**

SAN
ref

D-note →

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

2 1. Page 633, line 2: after that line insert:

INS 1-2

3 2. Page 730, line 19: after that line insert:

4 "SECTION 1503g. 77.994 (3) of the statutes is renumbered 77.994 (3) (a).

5 SECTION 1503h. 77.994 (3) (b) of the statutes is created to read:

6 77.994 (3) (b) 1. Subject to subd. 2., any municipality that enacted an ordinance
7 imposing the tax under sub. (1) that became effective before January 1, 2000, may
8 amend the ordinance to increase the tax rate under this section to 1.25 percent. The
9 amended ordinance is effective on the dates provided under s. 77.9941 (1).

10 2. Before an amendment to an ordinance that is described in subd. 1. may take
11 effect, all of the following must occur:



2013 SENATE BILL 86

FNS
1-2

P. 10/13

March 20, 2013 – Introduced by Senator VINEHOUT, cosponsored by Representatives PETRYK and DANOU. Referred to Committee on Agriculture, Small Business, and Tourism.

1 AN ACT *to amend* 66.1113 (2) (a) and 66.1113 (2) (b); and *to create* 66.1113 (2)
2 (i) of the statutes; **relating to:** authorizing the village of Stockholm to become
3 a premier resort area.

Analysis by the Legislative Reference Bureau

Generally, under current law, the governing body of a city, village, town, or county (political subdivision) 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 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 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; exposition center facilities; fire fighting equipment; and police vehicles.



SENATE BILL 86

Also under current law, the city of Eagle River, the city of Bayfield, the village of Ephraim, and the village of Sister Bay are authorized to enact an ordinance or adopt a resolution to become a premier resort area notwithstanding the fact that none of these cities or villages meet the generally applicable requirement that at least 40 percent of the equalized assessed value of the taxable property within a political subdivision be used by tourism-related retailers. In the cases of Sister Bay and Ephraim, the premier resort area tax may not take effect in either village unless it is approved in a referendum of the electors.

This bill allows the village of Stockholm to become a premier resort area notwithstanding the fact that it does not meet the generally applicable requirement that at least 40 percent of the equalized assessed value of the taxable property within a political subdivision be used by tourism-related retailers. As is the case with the villages of Sister Bay and Ephraim, the premier resort area tax may not take effect in Stockholm unless it is approved in a referendum of the electors.

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:

Handwritten notes in a circle: "INS 1-2 8/23" with an arrow pointing to the text below.

1

SECTION 1. ^{1277m} 66.1113 (2) (a) of the statutes is amended to read:

2

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

8

SECTION 2. ^{1277mc} 66.1113 (2) (b) of the statutes is amended to read:

9

66.1113 (2) (b) Subject to pars. (g) and (h), and (i), a political subdivision that is a premier resort area may impose the tax under s. 77.994.

11

SECTION 3. ^{1277me} 66.1113 (2) (i) of the statutes is created to read:

12

66.1113 (2) (i) The village of Stockholm may enact an ordinance or adopt a resolution declaring itself to be a premier resort area under par. (a) even if less than

13

SENATE BILL 86

*FNS
1-2
2-30/13*

*FNS
2-6*

1 40 percent of the equalized assessed value of the taxable property within Stockholm
 2 is used by tourism-related retailers. The village may not impose the tax authorized
 3 under par. (b) unless the village board adopts a resolution proclaiming its intent to
 4 impose the tax and the resolution is approved by a majority of the electors in the
 5 village voting on the resolution at a referendum, to be held at the first spring primary
 6 or election or partisan primary or general election following by at least 45 days the
 7 date of adoption of the resolution. ✓

8 **SECTION 4. Effective date.**
 9 *(3m) (3) Premier resort area tax.*
 10 *This act takes effect on the first day of the calendar quarter beginning at*
 11 *least 120 days after publication.*
The treatment of section 77,994(3) of the statutes
renumbering
(END)

{ #. Page 1077, line 5: after that line insert:

*This is
Ins 26*

*and the creation of section 77.994(3)(b)
of the statutes*

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

b0244/ldn
LRBb0018/ldn
JTK:wlj:jm
MES:eev

March 18, 2013 date

~~Representative Goyke~~ Al Runde

part of

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 arguably applies only to the ~~city of Milwaukee~~ village of Stockholm part of

If this amendment is enacted as a separate, single-subject bill, it could not be challenged under art. IV, sec. 18, of the constitution.

Jeffery T. Kuesel
Managing Attorney
Phone: (608) 266-6778

MES

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRBb0244/1dn
MES:eev:rs

May 29, 2013

Al Runde:

It is possible that a Wisconsin court would find that part of 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." Part of this proposal applies only to the village of Stockholm.

If this amendment is enacted as a separate, single-subject bill, it could not be challenged under art. IV, sec. 18, of the constitution.

Marc E. Shovers
Managing Attorney
Phone: (608) 266-0129
E-mail: marc.shovers@legis.wisconsin.gov

Shovers, Marc

From: Runde, Al
Sent: Friday, May 31, 2013 5:00 PM
To: Shovers, Marc
Subject: Lrb0244/1

Marc,

On the premier resort draft page 3 line 6 relating to the delayed effective date. This should only apply to the treatment of the Village of Stockholm provisions.

As drafted, it would also apply to the (3)(b) which relates to the Dells and Lake Delton (which were imposed prior to 2000).

Also, for the referendum, why the change to 45 days following the adoption of the resolution rather than 70 days?

it should be 70, per STIC

Have a good weekend.

Al

Al Runde

Legislative Fiscal Analyst

Wisconsin Legislative Fiscal Bureau

(608) 266-3847



State of Wisconsin
2013 - 2014 LEGISLATURE



LRBb0244/1

MES&JK:eev:rs

Stays FMR

LFB:.....Runde (FA) – Allow increase in rate of premier resort area tax; allow Village of Stockholm to impose the tax

FOR 2013-2015 BUDGET -- NOT READY FOR INTRODUCTION

ASSEMBLY AMENDMENT ,

TO ASSEMBLY BILL 40

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

2 **1.** Page 633, line 2: after that line insert:

3 **“SECTION 1277m.** 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 pars. (e), (f), (g), ~~and (h)~~, and (i), at least 40% of the
8 equalized assessed value of the taxable property within such political subdivision is
9 used by tourism-related retailers.

10 **SECTION 1277mc.** 66.1113 (2) (b) of the statutes is amended to read:

1 66.1113 (2) (b) Subject to pars. (g) and (h), and (i), a political subdivision that
2 is a premier resort area may impose the tax under s. 77.994.

3 **SECTION 1277me.** 66.1113 (2) (i) of the statutes is created to read:

4 66.1113 (2) (i) The village of Stockholm may enact an ordinance or adopt a
5 resolution declaring itself to be a premier resort area under par. (a) even if less than
6 40 percent of the equalized assessed value of the taxable property within Stockholm
7 is used by tourism-related retailers. The village may not impose the tax authorized
8 under par. (b) unless the village board adopts a resolution proclaiming its intent to
9 impose the tax and the resolution is approved by a majority of the electors in the
10 village voting on the resolution at a referendum, to be held at the first spring primary
11 or election or partisan primary or general election following by at least ~~45~~⁷⁰ days the
12 date of adoption of the resolution.”

13 **2.** Page 739, line 19: after that line insert:

14 “**SECTION 1503g.** 77.994 (3) of the statutes is renumbered 77.994 (3) (a).

15 **SECTION 1503h.** 77.994 (3) (b) of the statutes is created to read:

16 77.994 (3) (b) 1. Subject to subd. 2., any municipality that enacted an ordinance
17 imposing the tax under sub. (1) that became effective before January 1, 2000, may
18 amend the ordinance to increase the tax rate under this section to 1.25 percent. The
19 amended ordinance is effective on the dates provided under s. 77.9941 (1).

20 2. Before an amendment to an ordinance that is described in subd. 1. may take
21 effect, all of the following must occur:

22 a. The governing body of the municipality must adopt a resolution proclaiming
23 its intent to increase the rate of premier resort area tax.



State of Wisconsin
2013 - 2014 LEGISLATURE



LRBb0244/2

MES&JK:eev:ph

Stays RMR

LFB:.....Runde (FA) – Allow increase in rate of premier resort area tax; allow Village of Stockholm to impose the tax

FOR 2013-2015 BUDGET – NOT READY FOR INTRODUCTION

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in 6-7-13

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- 7 area if, except as provided in pars. (e), (f), (g), and (h), and (i), at least 40% of the
- 8 equalized assessed value of the taxable property within such political subdivision is
- 9 used by tourism-related retailers.
- 10 **SECTION 1277mc.** 66.1113 (2) (b) of the statutes is amended to read:

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a maximum of

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19 percent. The amended ordinance is effective on the dates provided under s. 77.9941
20 (1).

21 2. Before an amendment to an ordinance that is described in subd. 1. may take
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23 a. The governing body of the municipality must adopt a resolution proclaiming
24 its intent to increase the rate of premier resort area tax.

