



## 2013 ASSEMBLY BILL 719

February 3, 2014 – Introduced by Representative SINICKI. Referred to Committee on Ways and Means.

1     **AN ACT** *to create* 59.615 and 77.70 (2) of the statutes; **relating to:** authorizing  
2             a county to increase its sales and use tax under certain circumstances and  
3             requiring a referendum.

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### *Analysis by the Legislative Reference Bureau*

Under current law, a county may impose a sales and use tax at the rate of 0.5 percent of the sales price of tangible personal property, goods, and services sold or used in the county. The county sales and use tax may be imposed only for the purpose of reducing the county's property tax levy.

Under the bill, a county may enact an ordinance to impose an additional sales and use tax at the rate of no more than 1 percent of the sales price of tangible personal property, goods, and services sold or used in the county if the county reduces its property tax levy for the next year by an amount that will result in reduced property tax receipts that approximately equal the amount of sales tax revenue generated in the prior year by the additional sales tax that may be imposed under the bill. Also under the bill, the ordinance imposing the additional sales tax may not take effect unless it is approved by the electors of the county in a referendum.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

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*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

