



State of Wisconsin
2017 - 2018 LEGISLATURE

LRB-4340/1
MES:amn&kjf

2017 SENATE BILL 727

January 19, 2018 - Introduced by Senators MOULTON, BEWLEY and VINEHOUT, cosponsored by Representatives PETRYK, MILROY, WACHS, BERNIER, SPREITZER, BERCEAU, SINICKI and CONSIDINE. Referred to Committee on Agriculture, Small Business and Tourism.

1 **AN ACT to create** 66.0615 (1m) (em) and 229.425 of the statutes; **relating to:** the
2 creation of a local exposition district by the City of Superior or the City of Eau
3 Claire.

Analysis by the Legislative Reference Bureau

Under this bill, with regard to any local exposition district that is created by the City of Superior or the City of Eau Claire, such a district is not subject to a legislative finding that the provision of public funding and other assistance from the state and from local units of government to assist in the development and construction of sports and entertainment facilities serves a public purpose. In addition, the bill changes the definition of "exposition center" for such a district to include recreational and sporting activities as an allowable primary purpose of facilities and structures that may be constructed as part of a district.

Under the bill, before an enabling resolution adopted by the City of Superior or the City of Eau Claire may take effect, it must be approved in a referendum by a majority of the electors in the city voting on the resolution, except that if the creation of an exposition district by the City of Superior was approved in a referendum that was held in Douglas County in 2016, the referendum requirement is considered to be satisfied.

Under the bill, a district created by the City of Superior or the City of Eau Claire may impose and collect a food and beverage tax, and may impose and collect a room tax at a maximum rate of 2 percent. The bill provides that the City of Superior or the City of Eau Claire may also impose and collect a room tax without regard to

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whether the district imposes a room tax. The bill prohibits the district from imposing a rental car tax.

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.** 66.0615 (1m) (em) of the statutes is created to read:

2 66.0615 (**1m**) (em) Notwithstanding the provisions of par. (e), if a district
3 created by the city of Superior or the city of Eau Claire adopts a resolution imposing
4 a room tax under par. (a), the amount of the tax may not exceed 2 percent of total room
5 charges, and the city of Superior or the city of Eau Claire may also impose and collect
6 a room tax under par. (a) without regard to whether the district imposes a room tax
7 as provided in this paragraph.

8 **SECTION 2.** 229.425 of the statutes is created to read:

9 **229.425 Creation of a district, cities of Superior, Eau Claire. (1)**

10 PROVISIONS THAT DO NOT APPLY TO CERTAIN DISTRICTS. With regard to any district that
11 is created by the city of Superior or the city of Eau Claire on or after the effective date
12 of this subsection [LRB inserts date], the following provisions do not apply:

13 (a) Section 229.40.

14 (b) Section 229.50 (1) (a) and (e).

15 (c) Subchapter IX of ch. 77.

16 **(2) MODIFICATION OF PROVISIONS RELATING TO NEW DISTRICTS.** With regard to any
17 district that is created by the city of Superior or the city of Eau Claire on or after the
18 effective date of this subsection [LRB inserts date], notwithstanding s. 229.41 (6),
19 “exposition center” means one or more related structures, including fixtures and
20 equipment, owned, operated, or leased by a district and used primarily for

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1 conventions, expositions, trade shows, musical or dramatic events, or other events
2 involving educational, cultural, or commercial activities, or recreational or sporting
3 activities.

4 **(3) REFERENDUM REQUIREMENTS.** (a) Except as provided in par. (b), before an
5 enabling resolution adopted by the city of Superior or the city of Eau Claire under
6 s. 229.42 (1) (a) may take effect, it must be approved by a majority of the electors in
7 the city voting on the resolution at a referendum, to be held at the first spring or
8 general election following by at least 70 days the date of adoption of the resolution.

9 (b) If a referendum approving the creation of a district in the city of Superior
10 under this subchapter was approved by a majority of the electors in Douglas County
11 voting on the resolution at a referendum that was held in 2016, such an action
12 satisfies the referendum requirements under par. (a).

13

(END)