



State of Wisconsin  
2023 - 2024 LEGISLATURE

LRBs0147/1  
KP:cdc

**SENATE SUBSTITUTE AMENDMENT 1,  
TO SENATE BILL 451**

November 10, 2023 - Offered by Senator BALLWEG.

1 **AN ACT** *to renumber and amend* 66.1113 (2) (d); and *to create* 66.1113 (2) (d)  
2 2. of the statutes; **relating to:** use of premier resort area tax revenues by  
3 certain municipalities.

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***Analysis by the Legislative Reference Bureau***

This bill allows any municipality that has enacted an ordinance imposing a premier resort area tax that was effective before January 1, 2000, to use the proceeds from the tax to pay for public safety expenses, in addition to infrastructure expenses.

Under current law, premier resort areas may impose taxes on 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.

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

