

1999 DRAFTING REQUEST

Assembly Amendment (AA-ASA1-AB133)

Received: 06/22/99

Received By: shoveme

Wanted: As time permits

Identical to LRB:

For: Senate Democratic Caucus 6-2257

By/Representing: Walter

This file may be shown to any legislator: NO

Drafter: shoveme

May Contact:

Alt. Drafters:

Subject: Munis - miscellaneous

Extra Copies:

Pre Topic:

SDC:.....Walter - Caucus # 2302,

Topic:

Premier resort area threshold exemption, City of Eagle River

Instructions:

See Attached. Convert 1999 LRB -0777/2

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>
/?	shoveme 06/23/99	jgeller 06/25/99		_____			
/1			hhagen 06/26/99	_____	lrb_docadmin 06/26/99		
/2	shoveme 06/28/99	chanaman 06/28/99	martykr 06/28/99	_____	lrb_docadmin 06/28/99		

FE Sent For:

<END>

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/?	shoveme 06/23/99	jgeller 06/25/99		_____			
/1		cmh 6/28	hhagen 06/26/99	_____	lrb_docadmin 06/26/99		

Handwritten notes: 12 MES 6/28 12 km 6/28

FE Sent For:

<END>

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Assembly Amendment (AA-ASA1-AB133)

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1?	shoveme	1 6/25/99		<i>[Handwritten signature]</i>			
<i>11 NES 6/23/99</i>							

FE Sent For:

<END>

yes

b1006

SDC

Agency: Revenue

caucus number 1888

duplicate flag:
duplicate with:

Other reference numbers:	LFB Sum #:
bill number/amendment number:	
LRB draft #	LRB P-draft:

description: Direct DOR to exempt from income the amount paid by their employer for a public transportation pass, token or fare. Negligible fiscal effect.

other notes

drafting instructions: See above and attached

more instructions:

caucus number 2302

duplicate flag:
duplicate with:

Other reference numbers:	LFB Sum #:
bill number/amendment number:	
LRB draft # 0777/2	LRB P-draft:

description: Allow Eagle River to adopt a .5% tax on gross receipts from sale, lease or rental of goods or services sold by tourism-related retailers without reaching the 40% equalized assessed value of taxable property used by tourism-related retailers threshold.

other notes

drafting instructions: Include LRB 0777/2 (see above)

more instructions:

caucus number 2310

duplicate flag:
duplicate with:

Other reference numbers:	LFB Sum #:
bill number/amendment number:	
LRB draft #	LRB P-draft:

description: Restore the 2% discount for cigarette distributors that was cut to 1.6% in the last state budget

other notes Modification to above: delay implementation to July 1, 2000

drafting instructions: See above

more instructions:

Agency: Revenue

Number of Amendments: 3

+

PREMIER RESORT TAX THRESHOLD EXEMPTION FOR THE CITY OF EAGLE RIVER

CN 2302

DESCRIPTION

Under current law, certain local governments may, by a two-thirds vote, adopt a .5% tax on the gross receipts from the sale, lease or rental of goods or services that are sold by tourism-related retailers. Local governments are only authorized to adopt this tourism tax in areas where at least 40% of the equalized assessed value of the taxable property is used by tourism-related retailers. This amendment would exempt the City of Eagle River from the 40% threshold requirement. I believe that this exemption is justified because: (1) the City of Eagle River is extremely close to the 40% threshold already; (2) It has an atypical percentage of tax-exempt land within its boundaries that is used for tourism-related purposes, but which does not count towards the 40% requirement; and (3) It is the site of national recreational competitions that draw tourism business to the entire northern region of this state.

AGENCY

Department of Revenue (DOR)

LRB/FISCAL BUREAU HISTORY

LRB-0777/2 (*attached*); Not considered by JFC.

TOTAL FISCAL EFFECT

None



State of Wisconsin
1999 - 2000 LEGISLATURE

LRB-0777/2
MES:jlg:hmh

1999 BILL

- 1 AN ACT to amend 66.307 (2) (a); and to create 66.307 (2) (e) of the statutes;
2 relating to: authorizing the city of Eagle River to become a premier resort area.

Analysis by the Legislative Reference Bureau

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% 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% 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 allows the city of Eagle River to become a premier resort area notwithstanding the fact that it does not meet the requirement that at least 40% of

BILL

the equalized assessed value of the taxable property within a political subdivision be used by tourism-related retailers.

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.** 66.307 (2) (a) of the statutes is amended to read:

2 66.307 (2) (a) The governing body of a political subdivision, by a two-thirds vote
3 of the members of the governing body who are present when the vote is taken, may
4 enact an ordinance or adopt a resolution declaring itself to be a premier resort area
5 if except as provided in par. (e), at least 40% of the equalized assessed value of the
6 taxable property within such political subdivision is used by tourism-related
7 retailers.

8 **SECTION 2.** 66.307 (2) (e) of the statutes is created to read:

9 66.307 (2) (e) 1. The legislature finds the following with respect to the city of
10 Eagle River:

11 a. It is extremely close to the 40% threshold described in par. (a).

12 b. It has an atypical percentage of tax-exempt land within its boundaries that
13 is used for tourism-related purposes.

14 c. It is the site of national recreational competitions that draw tourism business
15 to the entire northern region of this state.

16 2. The city of Eagle River may enact an ordinance or adopt a resolution
17 declaring itself to be a premier resort area under par. (a) even if less than 40% of the
18 equalized assessed value of the taxable property within Eagle River is used by
19 tourism-related retailers.

20

(END)



State of Wisconsin
1999 - 2000 LEGISLATURE

LRBb10067
MES.....

JG (RMNA)

SDC:.....Walter - Caucus # 2302, Premier resort area threshold exemption,
City of Eagle River

FOR 1999-01 BUDGET — NOT READY FOR INTRODUCTION

CAUCUS AMENDMENT

TO ASSEMBLY SUBSTITUTE AMENDMENT 1,

TO 1999 ASSEMBLY BILL 133

1 At the locations indicated, amend the substitute amendment as follows:

2 1. Page 786, line 18: after that line insert:

3

(END)



1999 BILL

1 **AN ACT to amend 66.307 (2) (a); and to create 66.307 (2) (e) of the statutes;**
2 **relating to: authorizing the city of Eagle River to become a premier resort area.**

Analysis by the Legislative Reference Bureau

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% 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% 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 allows the city of Eagle River to become a premier resort area notwithstanding the fact that it does not meet the requirement that at least 40% of

BILL

the equalized assessed value of the taxable property within a political subdivision be used by tourism-related retailers.

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 ^{1621e} 66.307 (2) (a) ✓ of the statutes is amended to read:

2 66.307 (2) (a) The governing body of a political subdivision, by a two-thirds vote
3 of the members of the governing body who are present when the vote is taken, may
4 enact an ordinance or adopt a resolution declaring itself to be a premier resort area
5 if, except as provided in par. (e), at least 40% of the equalized assessed value of the
6 taxable property within such political subdivision is used by tourism-related
7 retailers.

8 SECTION ^{1621f} 66.307 (2) (e) ✓ of the statutes is created to read:

9 66.307 (2) (e) 1. The legislature finds the following with respect to the city of
10 Eagle River:

- 11 a. It is extremely close to the 40% threshold described in par. (a).
- 12 b. It has an atypical percentage of tax-exempt land within it boundaries that
- 13 is used for tourism-related purposes.
- 14 c. It is the site of national recreational competitions that draw tourism business
- 15 to the entire northern region of this state.

16 2. The city of Eagle River may enact an ordinance or adopt a resolution
17 declaring itself to be a premier resort area under par. (a) even if less than 40% of the
18 equalized assessed value of the taxable property within Eagle River is used by
19 tourism-related retailers. " ✓

(END)

D-note

**DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU**

61006/1d n
LRBb0698/1dr
MES: [unclear]
JLg

June 21, 1999

This note is meant to alert you that it is possible that a Wisconsin court would find that this legislation 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 is applicable only to the ~~Village of Ashwaubenon~~ *City of Eagle River*

Because it is difficult to predict the potential for and outcome of any court action on this proposal, should it be enacted as part of the budget, you may wish to consider introducing this proposal as a separate bill.

Marc E. Shovers
Senior Legislative Attorney
Phone: (608) 266-0129
E-mail: Marc.Shovers@legis.state.wi.us

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRBb1006/1dn
MES:jlg:ksh

June 26, 1999

This note is meant to alert you that it is possible that a Wisconsin court would find that this legislation 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.

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Because it is difficult to predict the potential for and outcome of any court action on this proposal, should it be enacted as part of the budget, you may wish to consider introducing this proposal as a separate bill.

Marc E. Shovers
Senior Legislative Attorney
Phone: (608) 266-0129
E-mail: Marc.Shovers@legis.state.wi.us

Shovers, Marc

From: Burnett, Douglas
Sent: Sunday, June 27, 1999 9:42 PM
To: Weix, Branda; Shovers, Marc
Subject: RE: LRB Draft: 99b1006/1

Line 4, page 2 has a typo. It should be "its", instead of "it."

Doug Burnett
Office of Senate Majority Leader Chuck Chvala
608-266-9170

-----Original Message-----

From: Weix, Branda
Sent: Sunday, June 27, 1999 2:36 PM
To: Burnett, Douglas
Subject: FW: LRB Draft: 99b1006/1

From: Follett, Kathy
Sent: Sunday, June 27, 1999 2:36:10 PM
To: Weix, Branda
Cc: Legislative Fiscal Bureau; Hubli, Scott; Haugen, Caroline
Subject: LRB Draft: 99b1006/1
Auto forwarded by a Rule

Following is the PDF version of draft 99b1006/1.

<< File: 99b1006/1 >> << File: 99b1006/1dn >>



State of Wisconsin
1999 - 2000 LEGISLATURE

LRBb10062
MES:jlg:kff

AMR
cmr

SDC:.....Walter - Caucus # 2302, Premier resort area threshold exemption,
City of Eagle River

FOR 1999-01 BUDGET — NOT READY FOR INTRODUCTION

CAUCUS AMENDMENT

TO ASSEMBLY SUBSTITUTE AMENDMENT 1,

TO 1999 ASSEMBLY BILL 133

D-NOTE
see p. 2 l. 4

1 At the locations indicated, amend the substitute amendment as follows:
2 1. Page 786, line 18: after that line insert:
3 "SECTION 1621e. 66.307 (2) (a) of the statutes is amended to read:
4 66.307 (2) (a) The governing body of a political subdivision, by a two-thirds vote
5 of the members of the governing body who are present when the vote is taken, may
6 enact an ordinance or adopt a resolution declaring itself to be a premier resort area
7 if, except as provided in par. (e), at least 40% of the equalized assessed value of the
8 taxable property within such political subdivision is used by tourism-related
9 retailers.
10 SECTION 1621f. 66.307 (2) (e) of the statutes is created to read:

**DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRBb1006/2dn
MES:jlq:ksh

June 26, 1999

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Because it is difficult to predict the potential for and outcome of any court action on this proposal, should it be enacted as part of the budget, you may wish to consider introducing this proposal as a separate bill.

Marc E. Shovers
Senior Legislative Attorney
Phone: (608) 266-0129
E-mail: Marc.Shovers@legis.state.wi.us

**DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRBb1006/2dn
MES:cmh&jlg:km

June 28, 1999

This note is meant to alert you that it is possible that a Wisconsin court would find that this legislation 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.

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Phone: (608) 266-0129
E-mail: Marc.Shovers@legis.state.wi.us



State of Wisconsin
1999 - 2000 LEGISLATURE

LRBb1006/2
MES:cmh&jlg:km

SDC:.....Walter - Caucus # 2302, Premier resort area threshold exemption,
City of Eagle River

FOR 1999-01 BUDGET — NOT READY FOR INTRODUCTION

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TO 1999 ASSEMBLY BILL 133

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