2005 ASSEMBLY BILL 856

AN ACT *to amend* 66.1113 (2) (a) and 66.1113 (2) (b); and *to create* 66.1113 (2) (g) and 66.1113 (2) (h) of the statutes; **relating to:** authorizing the villages of Sister Bay and Ephraim to become premier resort areas.

Analysis by the Legislative Reference Bureau

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

SECTION 1. 66.1113 (2) (a) of the statutes is amended to read:

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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) and, (f), (g), and (h), at least 40% of the equalized assessed value of the taxable property within such political subdivision is used by tourism-related retailers.

ASSEMBLY BILL 856

Section 1m. 66.1113 (2) (b) of the statutes is amended to read:

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

SECTION 2. 66.1113 (2) (g) of the statutes is created to read:

66.1113 **(2)** (g) The village of Sister Bay may enact an ordinance or adopt a resolution declaring itself to be a premier resort area under par. (a) even if less than 40 percent of the equalized assessed value of the taxable property within Sister Bay is used by tourism–related retailers. The village may not impose the tax authorized under par. (b) unless the village board adopts a resolution proclaiming its intent to impose the tax and the resolution is approved by a majority of the electors in the village voting on the resolution at a referendum, to be held at the first spring primary or election or September primary or general election following by at least 45 days the date of adoption of the resolution.

SECTION 3. 66.1113 (2) (h) of the statutes is created to read:

66.1113 **(2)** (h) The village of Ephraim may enact an ordinance or adopt a resolution declaring itself to be a premier resort area under par. (a) even if less than 40 percent of the equalized assessed value of the taxable property within Ephraim is used by tourism–related retailers. The village may not impose the tax authorized under par. (b) unless the village board adopts a resolution proclaiming its intent to impose the tax and the resolution is approved by a majority of the electors in the village voting on the resolution at a referendum, to be held at the first spring primary or election or September primary or general election following by at least 45 days the date of adoption of the resolution.