

ASSEMBLY BILL 856 (LRB -3719)

An Act to amend 66.1113 (2) (a); 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. (FE)

2005

- 03-07. A. Introduced by Representatives **Bies, Krawczyk, Gunderson, McCormick, Ott, Owens, Townsend and Van Roy**; cosponsored by Senator **A. Lasee**.
- 12-06. A. Read first time and referred to committee on Tourism 645
- 12-16. A. Fiscal estimate received.

2006

- 01-18. A. Fiscal estimate received.
- 02-07. A. Public hearing held.
- 02-07. A. Executive action taken.
- 02-28. A. Assembly amendment 1 offered by Representative Bies (**LRB a2303**) 855
- 03-02. A. Report passage recommended by committee on Tourism, Ayes 10, Noes 0 879
- 03-02. A. Referred to committee on Rules 879
- 03-02. A. Placed on calendar 3-7-2006 by committee on Rules.
- 03-02. A. Made a special order of business at 11:15 A.M. on 3-7-2006 pursuant to Assembly Resolution 50 899
- 03-07. A. Read a second time 918
- 03-07. A. Assembly amendment 1 **adopted** 918
- 03-07. A. Referred to joint committee on Finance 918
- 03-07. A. Withdrawn from joint committee on Finance and taken up 918
- 03-07. A. Ordered to a third reading 918
- 03-07. A. Rules suspended 918
- 03-07. A. Read a third time and **passed** 918
- 03-07. A. Ordered immediately messaged 918
- 03-07. S. Received from Assembly 713
- 03-07. S. Read first time and referred to committee on Higher Education and Tourism 714
- 04-26. S. Report concurrence recommended by committee on Higher Education and Tourism, Ayes 5, Noes 0 796
- 04-26. S. Available for scheduling.
- 05-02. S. Placed on calendar 5-3-2006 by committee on Senate Organization.
- 05-03. S. Read a second time.
- 05-03. S. Ordered to a third reading.
- 05-03. S. Rules suspended.
- 05-03. S. Read a third time and **concurred in**, Ayes 29, Noes 2.
- 05-03. S. Ordered immediately messaged.
- 05-04. A. Received from Senate concurred in.

SB

**2005
ENROLLED BILL**

05en AB-856

ADOPTED DOCUMENTS:

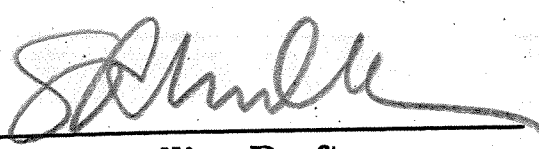
Orig Engr SubAmdt

05-3719/1

Amendments to above (if none, write "NONE"): AA1 — a 2303/1

Corrections - show date (if none, write "NONE"): None

Topic Rel

5-9-06 
Date Enrolling Drafter

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2005 ASSEMBLY BILL 856

December 6, 2005 - Introduced by Representatives BIES, KRAWCZYK, GUNDERSON, McCORMICK, OTT, OWENS, TOWNSEND and VAN ROY, cosponsored by Senator A. LASEE. Referred to Committee on Tourism.

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

Analysis by the Legislative Reference Bureau

Generally, 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 percent 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 percent 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.

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Also under current law, the city of Eagle River and the city of Bayfield are authorized to enact an ordinance or adopt a resolution to become a premier resort area notwithstanding the fact that neither city meets the generally applicable requirement that at least 40 percent of the equalized assessed value of the taxable property within a political subdivision be used by tourism-related retailers.

This bill allows the village of Sister Bay and the village of Ephraim to each become a premier resort area notwithstanding the fact that neither village meets the generally applicable requirement that at least 40 percent of 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.** 66.1113 (2) (a) of the statutes is amended to read:

2 66.1113 (2) (a) The governing body of a political subdivision, by a two-thirds
3 vote of the members of the governing body who are present when the vote is taken,
4 may enact an ordinance or adopt a resolution declaring itself to be a premier resort
5 area if, except as provided in pars. (e) ~~and~~, (f), (g), and (h), at least 40% of the
6 equalized assessed value of the taxable property within such political subdivision is
7 used by tourism-related retailers. INSERT AA1-1

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

9 66.1113 (2) (g) The village of Sister Bay may enact an ordinance or adopt a
10 resolution declaring itself to be a premier resort area under par. (a) even if less than
11 40 percent of the equalized assessed value of the taxable property within Sister Bay
12 is used by tourism-related retailers. INSERT AA1-2

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

14 66.1113 (2) (h) The village of Ephraim may enact an ordinance or adopt a
15 resolution declaring itself to be a premier resort area under par. (a) even if less than

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1 40 percent of the equalized assessed value of the taxable property within Ephraim
2 is used by tourism-related retailers.

3

(END)



INSERT AA 1-3

**ASSEMBLY AMENDMENT 1,
TO 2005 ASSEMBLY BILL 856**

February 28, 2006 - Offered by Representative BIES.

1 At the locations indicated, amend the bill as follows:

2 **1.** Page 2, line 7: after that line insert:

3 **"SECTION 1m.** 66.1113 (2) (b) of the statutes is amended to read:

4 66.1113 (2) (b) ~~A~~ Subject to pars. (g) and (h), a political subdivision that is a
5 premier resort area may impose the tax under s. 77.994."

6 **2.** Page 2, line 12: after "retailers." insert "The village may not impose the tax
7 authorized under par. (b) unless the village board adopts a resolution proclaiming its
8 intent to impose the tax and the resolution is approved by a majority of the electors
9 in the village voting on the resolution at a referendum, to be held at the first spring
10 primary or election or September primary or general election following by at least 45
11 days the date of adoption of the resolution."

12 **3.** Page 3, line 2: after "retailers." insert "The village may not impose the tax
13 authorized under par. (b) unless the village board adopts a resolution proclaiming its

AA1-1

AA1-2

AA1-3

AAI-3

1 intent to impose the tax and the resolution is approved by a majority of the electors
2 in the village voting on the resolution at a referendum, to be held at the first spring
3 primary or election or September primary or general election following by at least 45
4 days the date of adoption of the resolution.”.

5

(END)