

2005 DRAFTING REQUEST

Bill

Received: **09/23/2005**

Received By: **mshovers**

Wanted: **As time permits**

Identical to LRB:

For: **Garey Bies (608) 266-5350**

By/Representing: **Andrew**

This file may be shown to any legislator: **NO**

Drafter: **mshovers**

May Contact:

Addl. Drafters:

Subject: **Local Gov't - munis generally**

Extra Copies:

Submit via email: **YES**

Requester's email: **Rep.Bies@legis.state.wi.us**

Carbon copy (CC:) to:

Pre Topic:

No specific pre topic given

Topic:

Allow villages of Sister Bay and Ephraim to become premiere resort areas and impose premier resort area taxes

Instructions:

See Attached

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>
/?				_____			S&L
/1	mshovers 09/23/2005	wjackson 10/21/2005	rschlue 10/24/2005	_____	sbasford 10/24/2005	lemery 10/26/2005	

FE Sent For:

<END>

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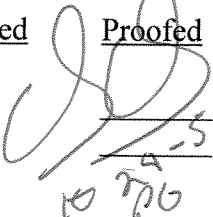
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/?	mshovers	1 wj 10/21					
11	WES	9/23/05		10/2/05			

FE Sent For:

<END>

9-22-03

Andean ————— 266-5350

Long Beer —————>

66.1113 — premium resort over tax

↳ exception for Apple River — subchapter

exception for White Bay and Ephraim



State of Wisconsin
2005 - 2006 LEGISLATURE

LRB-3719/3

MES.....

10/25

WJ - (RMR)

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

(gen)

- 1 AN ACT ...; relating to: authorizing the villages of Sister Bay and Ephraim to
- 2 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% 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.

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% 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% 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.

8 History: 1997 a. 27; 1999 a. 150 s. 364; Stats. 1999 s. 66.1113; 2001 a. 16, 109.

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

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

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

15 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

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

3 (END)

Northrop, Lori

From: Nowlan, Andrew
Sent: Wednesday, October 26, 2005 9:52 AM
To: LRB.Legal
Subject: Draft review: LRB 05-3719/1 Topic: Allow villages of Sister Bay and Ephraim to become premiere resort areas and impose premier resort area taxes

It has been requested by <Nowlan, Andrew> that the following draft be jacketed for the ASSEMBLY:

Draft review: LRB 05-3719/1 Topic: Allow villages of Sister Bay and Ephraim to become premiere resort areas and impose premier resort area taxes