October 27, 2017 - Introduced by Senator SHILLING, cosponsored by Representative DOYLE. Referred to Committee on Economic Development, Commerce and Local Government.

AN ACT to amend 66.1113 (2) (a) and 66.1113 (2) (b); and to create 66.1113 (2) (k) of the statutes; relating to: authorizing La Crosse County to become a premier resort area.

Analysis by the Legislative Reference Bureau

This bill allows La Crosse County to become a premier resort area notwithstanding the fact that it does not meet 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 (the 40 percent requirement). “Tourism-related retailers” is defined as 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.

Currently, a number of cities and villages are authorized to enact an ordinance or adopt a resolution to become a premier resort area notwithstanding the fact that none of these cities or villages meet the 40 percent requirement. Current law requires that the ordinance or resolution must be approved by a two-thirds vote of the members of the governing body who are present when the vote is taken. As is the case with the villages of Sister Bay, Ephraim, and Stockholm, and the city of Rhinelander, the premier resort area tax may not take effect in La Crosse County unless it is approved in a referendum of the electors.

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
SENATE BILL 493

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:

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

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

66.1113 (2) (b) Subject to pars. (g), (h), (i), and (j), and (k), a political subdivision that is a premier resort area may impose the tax under s. 77.994.

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

66.1113 (2) (k) 1. La Crosse County 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 the county is used by tourism-related retailers. The county may not impose the tax authorized under par. (b) unless the county board adopts a resolution proclaiming its intent to impose the tax and the resolution is approved by a majority of the electors in the county voting on the resolution at a referendum, to be held at the first spring primary or election or partisan primary or general election following by at least 70 days the date of adoption of the resolution.

2. Notwithstanding par. (d), if an ordinance enacted or resolution adopted as described under subd. 1. takes effect, the proceeds of the tax may be used only to pay for transportation expenses within the county, such as construction, reconstruction, and improvement of highways, including bridges. No amount of the tax proceeds may be used to pay for mass transit. Seventy-five percent of the proceeds shall be spent to benefit county highways and the county board may distribute the remaining 25 percent of the proceeds to cities, villages, and towns that are located entirely or predominantly within the county to be used for transportation expenses within those jurisdictions. In each fiscal year after the ordinance takes effect, the county may not impose the tax unless it spends or commits to spend at least the same amount of revenue generated by county-levied taxes that are dedicated to highway improvements and maintenance that it spent from that source and for those purposes during the fiscal year before the fiscal year in which the county first imposes the tax authorized under this paragraph.

SECTION 4. Effective date.

(1) This act takes effect on the first day of the calendar quarter beginning at least 120 days after publication.