

2019 DRAFTING REQUEST

Bill

For: Warren Petryk (608) 266-0660

Drafter: mshovers

By: BJ

Secondary Drafters:

Date: 8/15/2019

May Contact:

Same as LRB: -4087

Submit via email: YES
Requester's email: Rep.Petryk@legis.wisconsin.gov
Carbon copy (CC) to: eric.mueller@legis.wisconsin.gov

Pre Topic:

No specific pre topic given

Topic:

Allow the city of Prescott and village of Pepin to become premier resort areas

Instructions:

See attached Combine LRB -2564 and -1389 into one draft. (Same parameters that apply to the village of Stockholm in s. 66.1113 (2) (i))

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	mshovers 8/15/2019	wjackson 8/16/2019			
/P1			lparisi 8/16/2019		State S&L
/1			lparisi 8/26/2019	lparisi 8/26/2019	State S&L

FE Sent For:

<END>

At Intro.

Shovers, Marc

From: Dernbach, BJ
Sent: Thursday, August 15, 2019 1:35 PM
To: Shovers, Marc
Subject: Premier Resort Taxes Draft

Marc,

During the budget you drafted 2564 and 1389 as P-drafts for the office.

Could you create a new P-Draft and combine the two?

Thanks again.

BJ Dernbach

Committee Clerk

Assembly Committee on Workforce Development

Office of Representative Warren Petryk

608.266.0660 (Office)

608.316-9666 (Direct)



/Rep.Petryk



@RepWarrenPetryk



State of Wisconsin
2019 - 2020 LEGISLATURE

-3958/P1
LRB-2564/R1
MES:kjf
RMR

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

Fritz

and the village of Pepin

1 AN ACT to amend 66.1113 (2) (a) and 66.1113 (2) (b); and to create 66.1113 (2)
2 (k) of the statutes; relating to: authorizing the city of Prescott to become a
3 premier resort area.

Analysis by the Legislative Reference Bureau

This bill allows the city of Prescott 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 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.

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. 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 Prescott 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 general sales and use tax and are sold by tourism-related retailers. The proceeds of the tax may be used only to pay for infrastructure expenses within the jurisdiction

neither municipality meets
prescott
or Pepin

(1)

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; exposition center facilities; fire fighting equipment; and police vehicles.

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

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

9 66.1113 (2) (b) Subject to pars. (g), (h), (i), and (j), ~~and (k)~~ a political subdivision
10 that is a premier resort area may impose the tax under s. 77.994.

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

12 66.1113 (2) (k) The city of Prescott may enact an ordinance or adopt a resolution
13 declaring itself to be a premier resort area under par. (a) even if less than 40 percent
14 of the equalized assessed value of the taxable property within Prescott is used by
15 tourism-related retailers. The city may not impose the tax authorized under par. (b)
16 unless the common council adopts a resolution proclaiming its intent to impose the
17 tax and the resolution is approved by a majority of the electors in the city voting on
18 the resolution at a referendum, to be held at the first spring primary or election or

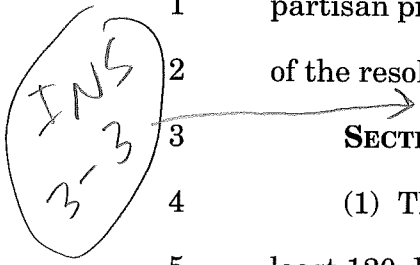
1 partisan primary or general election following by at least 70 days the date of adoption
2 of the resolution.

3 **SECTION 4. Effective date.**

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

6 (END)

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PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

- 1 **AN ACT** *to amend* 66.1113 (2) (a) and 66.1113 (2) (b); and *to create* 66.1113 (2)
2 (k) of the statutes; **relating to:** authorizing the village of Pepin to become a
3 premier resort area.

Analysis by the Legislative Reference Bureau

This bill allows the village of Pepin 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 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.

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. 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 Pepin 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 general sales and use tax and are sold by tourism-related retailers. The proceeds of the tax may be used only 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; exposition center facilities; fire fighting equipment; and police vehicles.

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

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

9 66.1113 (2) (b) Subject to pars. (g), (h), (i), and (j), and (k), a political subdivision
10 that is a premier resort area may impose the tax under s. 77.994.

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

12 66.1113 (2) (k) ^L The village of Pepin may enact an ordinance or adopt a
13 resolution declaring itself to be a premier resort area under par. (a) even if less than
14 40 percent of the equalized assessed value of the taxable property within Pepin is
15 used by tourism-related retailers. The village may not impose the tax authorized
16 under par. (b) unless the village board adopts a resolution proclaiming its intent to
17 impose the tax and the resolution is approved by a majority of the electors in the
18 village voting on the resolution at a referendum, to be held at the first spring primary

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*END
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1 or election or partisan primary or general election following by at least 70 days the
2 date of adoption of the resolution.

3 **SECTION 4. Effective date.**

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

6 (END)

Shovers, Marc

From: Dernbach, BJ
Sent: Thursday, August 22, 2019 10:13 AM
To: Shovers, Marc
Cc: Sovey, Meghan
Subject: LRB -3958/P1
Attachments: 19-3958/P1.pdf

Marc,

Could you Jacket 3958 for the Assembly and also jacket a companion for Sen. Smiths office?

Thanks.

BJ Dernbach
Committee Clerk
Assembly Committee on Workforce Development
Office of Representative Warren Petryk
608.266.0660 (Office)
608.316-9666 (Direct)



/Rep.Petryk

@RepWarrenPetryk



NO
changes / 1

LRB-3958/P1
MES:kjf&wlj

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

1 **AN ACT to amend** 66.1113 (2) (a) and 66.1113 (2) (b); and **to create** 66.1113 (2)
2 (k) and 66.1113 (2) (L) of the statutes; **relating to:** authorizing the city of
3 Prescott and the village of Pepin to become premier resort areas.

Analysis by the Legislative Reference Bureau

This bill allows the city of Prescott and the village of Pepin to become premier resort areas notwithstanding the fact that neither municipality 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 (the 40 percent requirement). "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.

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. 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 Prescott or Pepin 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 general sales and use tax and are sold by tourism-related retailers. The proceeds

1 partisan primary or general election following by at least 70 days the date of adoption
2 of the resolution.

3 **SECTION 4.** 66.1113 (2) (L) of the statutes is created to read:

4 66.1113 (2) (L) The village of Pepin may enact an ordinance or adopt a
5 resolution declaring itself to be a premier resort area under par. (a) even if less than
6 40 percent of the equalized assessed value of the taxable property within Pepin is
7 used by tourism-related retailers. The village may not impose the tax authorized
8 under par. (b) unless the village board adopts a resolution proclaiming its intent to
9 impose the tax and the resolution is approved by a majority of the electors in the
10 village voting on the resolution at a referendum, to be held at the first spring primary
11 or election or partisan primary or general election following by at least 70 days the
12 date of adoption of the resolution.

13 **SECTION 5. Effective date.**

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

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(END)