

State of Misconsin 2023 - 2024 LEGISLATURE

SENATE SUBSTITUTE AMENDMENT 1, TO SENATE BILL 451

November 10, 2023 - Offered by Senator BALLWEG.

1 AN ACT to renumber and amend 66.1113 (2) (d); and to create 66.1113 (2) (d)

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2. of the statutes; **relating to:** use of premier resort area tax revenues by

certain municipalities.

Analysis by the Legislative Reference Bureau

This bill allows any municipality that has enacted an ordinance imposing a premier resort area tax that was effective before January 1, 2000, to use the proceeds from the tax to pay for public safety expenses, in addition to infrastructure expenses.

Under current law, premier resort areas may impose taxes on 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.

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

 SECTION 1. 66.1113 (2) (d) of the statutes is renumbered 66.1113 (2) (d) 1. and

 amended to read:

66.1113 (2) (d) 1. The Except as provided under subd. 2., the proceeds from a
tax that is imposed under s. 77.994 and this subsection may be used only to pay for
infrastructure expenses within the jurisdiction of a premier resort area.

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

66.1113 (2) (d) 2. A municipality that enacted an ordinance imposing the tax
under s. 77.994 (1) that became effective before January 1, 2000, may use the
proceeds from the tax that is imposed under s. 77.994 and this subsection only to pay
for infrastructure expenses and public safety expenses within the jurisdiction of a
premier resort area.

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(END)