



State of Wisconsin  
2021 - 2022 LEGISLATURE

LRB-0693/P1  
EVM:kjf&emw

DOA:.....Ziegler, BB0221 - City of Superior local expo district

**FOR 2021-2023 BUDGET -- NOT READY FOR INTRODUCTION**

**AN ACT ...; relating to:** the budget.

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*Analysis by the Legislative Reference Bureau*

**LOCAL GOVERNMENT**

***City of Superior local exposition district***

Generally, under current law, a city, village, town, or county may create a local exposition district, either singly or with another political subdivision. A local exposition district is a unit of government that is separate from the political subdivision that creates it and has powers related to creating and operating an exposition center.

This bill makes changes to the local exposition district law that apply only to future districts created by the City of Superior (Superior exposition districts). Under the bill, the primary uses of a Superior exposition district may include sporting tournaments, and the structures included in the district may include those intended for use by transient tourists. A Superior exposition district may impose and collect a food and beverage tax and may impose and collect a room tax at a maximum rate of 2 percent. The bill limits the maximum amount of bond proceeds that the district may issue for development and construction of an exposition center to \$20,300,000. Before an enabling resolution adopted by the City of Superior to create a Superior exposition district may take effect, it must be approved in a referendum by a majority of the electors in the city voting on the resolution.

For further information see the state and local fiscal estimate, which will be printed as an appendix to this bill.

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

**SECTION 1.** 66.0615 (1m) (a) of the statutes is amended to read:

66.0615 **(1m)** (a) The governing body of a municipality may enact an ordinance, and a district, under par. (e) or (em), may adopt a resolution, imposing a tax on the privilege of furnishing, at retail, except sales for resale, rooms or lodging to transients by hotelkeepers, motel operators, lodging marketplaces, owners of short-term rentals, and other persons furnishing accommodations that are available to the public, irrespective of whether membership is required for use of the accommodations. A tax imposed under this paragraph may be collected from the consumer or user, but may not be imposed on sales to the federal government and persons listed under s. 77.54 (9a). A tax imposed under this paragraph by a municipality shall be paid to the municipality and, with regard to any tax revenue that may not be retained by the municipality, shall be forwarded to a tourism entity or a commission if one is created under par. (c), as provided in par. (d). Except as provided in par. (am), a tax imposed under this paragraph by a municipality may not exceed 8 percent. Except as provided in par. (am), if a tax greater than 8 percent under this paragraph is in effect on May 13, 1994, the municipality imposing the tax shall reduce the tax to 8 percent, effective on June 1, 1994.

**SECTION 2.** 66.0615 (1m) (em) of the statutes is created to read:

66.0615 **(1m)** (em) Notwithstanding par. (e), if a district created by the city of Superior adopts a resolution imposing a room tax under par. (a), the amount of the tax may not exceed 2 percent of total room charges, and the city of Superior may also

impose and collect a room tax under par. (a) without regard to whether the district imposes a room tax as provided in this paragraph.

**SECTION 3.** 229.425 of the statutes is created to read:

**229.425 Creation of a district, city of Superior.** (1) PROVISIONS THAT DO NOT APPLY TO CERTAIN DISTRICTS. With regard to any district that is created by the city of Superior on or after the effective date of this subsection ... [LRB inserts date], the following provisions do not apply:

- (a) Section 229.40.
- (b) Section 229.50 (1) (a) and (e).
- (c) Subchapter IX of ch. 77.

(2) MODIFICATION OF PROVISIONS RELATING TO NEW DISTRICTS. (a) *Definition.* With regard to any district that is created by the city of Superior on or after the effective date of this subsection ... [LRB inserts date], notwithstanding s. 229.41 (6), “exposition center” means one or more related structures, including fixtures and equipment, owned, operated, or leased by a district and used primarily for conventions, expositions, trade shows, musical or dramatic events, other events involving educational, cultural, or commercial activities, or sporting tournaments and intended to be used by transient tourists and to generate tourism activity including paid overnight stays and purchases at establishments where the taxes under s. 77.98 are imposed.

(b) *Bonding limitations.* 1. The maximum amount of bond proceeds that a district may receive from bonds issued to fund the development and construction of an exposition center is \$20,300,000. The district may receive additional proceeds from the bonds to pay issuance or administrative costs related to the bonds, to make

deposits in reserve funds related to the bonds, to pay accrued or funded interest on the bonds, and to pay the costs of credit enhancement for the bonds.

2. Notwithstanding the provisions of s. 229.50 (1) (c), the amount of all bonds, other than refunding bonds, that may be secured by all special debt service reserve funds of the district shall not exceed \$20,000,000.

(c) *Dissolution of a district.* Notwithstanding the provisions of s. 229.477, subject to providing for the payment of its bonds, including interest on the bonds, and the performance of its other contractual obligations, a district shall be dissolved by the joint action of the district's board of directors and city of Superior.

**(3) REFERENDUM REQUIREMENTS.** Before an enabling resolution adopted by the city of Superior under s. 229.42 (1) (a) may take effect, it must be approved by a majority of the electors in the city voting on the resolution at a referendum, to be held at the first spring or general election following by at least 70 days the date of adoption of the resolution.

**SECTION 4.** 229.46 (8) of the statutes is created to read:

229.46 (8) With regard to a district created by the city of Superior, the district shall contract with a local tourism entity, as defined in s. 66.0615 (1) (f), to promote, advertise, and publicize its exposition center, exposition center facilities, and related activities.

**(END)**