



State of Wisconsin  
2023 - 2024 LEGISLATURE

LRB-1607/P1  
EVM:amn

DOA:.....Martin, BB0423 - Premier resort authority - city of Prescott and village of Pepin

**FOR 2023-2025 BUDGET -- NOT READY FOR INTRODUCTION**

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

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*Analysis by the Legislative Reference Bureau*  
**LOCAL GOVERNMENT**

***Premier resort area exceptions***

This bill allows the city of Prescott and the village of Pepin to become premier resort areas notwithstanding the fact that they do 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 include 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 lists 21 types of retailers, 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 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.

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***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), (k), and (L), 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), (k), and (L), 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) The city of Prescott 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 city is used by tourism-related retailers. The city may not impose the tax authorized under par. (b) unless the common council adopts a resolution proclaiming its intent to impose the tax and the resolution is approved by a majority of the electors in the city 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.

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

66.1113 (2) (L) The village of Pepin in Pepin 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 village is used by tourism-related retailers. The village may not impose the tax authorized under par. (b) unless the village board adopts a resolution proclaiming its intent to impose the tax and the resolution is approved by a majority of the electors in the village 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.

**SECTION 9430. Effective dates; Local Government.**

(1) PREMIER RESORT AREA EXCEPTIONS. The treatment of s. 66.1113 (2) (a), (b), (k), and (L) takes effect on the first day of the first calendar quarter beginning at least 120 days after publication.

(END)