



State of Wisconsin  
2023 - 2024 LEGISLATURE

LRB-1825/P4  
KP:cjs/wlj/skw

DOA:.....Martin, BB0516 - Local sales tax authority

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

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

---

*Analysis by the Legislative Reference Bureau*

**TAXATION**

**GENERAL TAXATION**

***County and municipality sales and use taxes***

Current law allows a county to enact an ordinance to impose sales and use taxes at the rate of 0.5 percent of the sales price or purchase price on tangible personal property and taxable services. The county must use the revenue from the taxes for property tax relief. This bill allows a county, except for Milwaukee County, to impose, by ordinance, an additional sales and use tax at the rate of 0.5 percent of the sales price or purchase price on tangible personal property and taxable services. However, the ordinance does not take effect unless approved by a majority of the voters of the county at a referendum. The revenue from those taxes may be used for any purpose designated by the county board or specified in the ordinance or in the referendum approving the ordinance.

The bill also allows a municipality, except for the City of Milwaukee, with a 2020 population exceeding 30,000 to enact an ordinance to impose sales and use taxes at the rate of 0.5 percent of the sales price or purchase price on tangible personal property and taxable services. The ordinance does not take effect unless approved by a majority of the voters of the municipality at a referendum. The revenue from those taxes may be used for any purpose designated by the governing body of the

municipality or specified in the ordinance or in the referendum approving the ordinance.

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:***

**SECTION 1.** 20.566 (1) (g) of the statutes is amended to read:

20.566 (1) (g) *Administration of county and municipal sales and use taxes.*

From moneys received from the appropriation under s. 20.835 (4) (g), the amounts in the schedule for the purpose of administering the county and municipal taxes under subch. V of ch. 77. The balance of all taxes collected under subch. V of ch. 77, after the distribution under s. 77.76 (3), shall be credited to this appropriation. Notwithstanding s. 20.001 (3) (a), at the end of the fiscal year the unencumbered balance of this appropriation account lapses to the general fund.

\*\*\*NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

**SECTION 2.** 20.835 (4) (g) of the statutes is amended to read:

20.835 (4) (g) *County and municipal taxes.* All moneys received from the taxes imposed under s. 77.70 for distribution to the counties and municipalities ~~that enact an ordinance~~ imposing taxes under that section and for interest payments on refunds under s. 77.76 (3), except that 1.75 percent of those tax revenues collected under that section shall be credited to the appropriation account under s. 20.566 (1) (g).

\*\*\*NOTE: This SECTION involves a change in an appropriation that must be reflected in the revised schedule in s. 20.005, stats.

**SECTION 3.** Chapter 77 (title) of the statutes is amended to read:

## **CHAPTER 77**

### **TAXATION OF FOREST CROPLANDS;**

### **REAL ESTATE TRANSFER FEES;**

**SALES AND USE TAXES;  
 COUNTY, MUNICIPALITY,  
TRANSIT AUTHORITY, AND  
 SPECIAL DISTRICT SALES AND USE  
 TAXES; MANAGED FOREST LAND;  
 ECONOMIC DEVELOPMENT SURCHARGE;  
 LOCAL FOOD AND BEVERAGE TAX;  
 LOCAL RENTAL CAR TAX; PREMIER  
 RESORT AREA TAXES; STATE RENTAL  
 VEHICLE FEE; DRY CLEANING FEES; REGIONAL TRANSIT  
 AUTHORITY FEES**

\*\*\*\*NOTE: This is reconciled ch. 77 (title). This SECTION has been affected by drafts with the following LRB numbers: -1825/P3 and -1968/P1.

**SECTION 4.** Subchapter V (title) of chapter 77 [precedes 77.70] of the statutes is amended to read:

**CHAPTER 77  
 SUBCHAPTER V  
 COUNTY, MUNICIPALITY,  
TRANSIT AUTHORITY, AND  
 SPECIAL DISTRICT SALES AND  
 USE TAXES**

\*\*\*\*NOTE: This is reconciled subch. V of ch. 77 (title). This SECTION has been affected by drafts with the following LRB numbers: -1825/P3 and -1968/P1.

**SECTION 5.** 77.70 (title) of the statutes is amended to read:

**77.70 (title) Adoption by county or municipal ordinance.**

**SECTION 6.** 77.70 of the statutes is renumbered 77.70 (1) and amended to read:

77.70 (1) ~~Any~~ Except as provided in subs. (2) and (4), any county desiring to ~~may~~ impose county sales and use taxes under this subchapter ~~may do so~~ by the adoption of an ordinance, stating its purpose and referring to this subchapter. The rate of the tax imposed under this ~~section~~ subsection is 0.5 percent of the sales price or purchase price. Except as provided in s. 66.0621 (3m), the county sales and use taxes under this subsection may be imposed only for the purpose of directly reducing the property tax levy and only in their entirety as provided in this subchapter. That ordinance shall be effective on ~~the first day of January, the first day of April, the first day of July or the first day of October~~ January 1, April 1, July 1, or October 1. A certified copy of that ordinance shall be delivered to the secretary of revenue at least 120 days prior to its effective date. The repeal of any such ordinance shall be effective on December 31. A certified copy of a repeal ordinance shall be delivered to the secretary of revenue at least 120 days before the effective date of the repeal. Except as provided under s. 77.60 (9), the department of revenue may not issue any assessment nor act on any claim for a refund or any claim for an adjustment under s. 77.585 after the end of the calendar year that is 4 years after the year in which the county has enacted a repeal ordinance under this ~~section~~ subsection.

\*\*\*\*NOTE: This is reconciled s. 77.70 (1). This SECTION has been affected by drafts with the following LRB numbers: -1825/P3 and -1824/P3.

**SECTION 7.** 77.70 (2) of the statutes is created to read:

77.70 (2) In addition to the taxes imposed under sub. (1), a county other than Milwaukee County may, by ordinance, impose a sales and use tax under this subchapter at the rate of 0.5 percent of the sales price or purchase price. A sales and use tax enacted under this subsection may not take effect unless approved by a majority of the electors of the county at a referendum. The revenue from the taxes

imposed under this subsection may be used for any purpose designated by the county board or specified in the ordinance or in the referendum approving the ordinance. The taxes imposed under this subsection may be imposed only in their entirety as provided in this subchapter. If approved at a referendum, the ordinance shall be effective on January 1, April 1, July 1, or October 1. A certified copy of that ordinance shall be delivered to the secretary of revenue at least 120 days prior to its effective date. The repeal of any such ordinance shall be effective on December 31. A certified copy of a repeal ordinance shall be delivered to the secretary of revenue at least 120 days before the effective date of the repeal. Except as provided under s. 77.60 (9), the department of revenue may not issue any assessment nor act on any claim for a refund or any claim for an adjustment under s. 77.585 after the end of the calendar year that is 4 years after the year in which the county has enacted a repeal ordinance under this subsection.

**SECTION 8.** 77.70 (3) of the statutes is created to read:

**77.70 (3)** A municipality other than the city of Milwaukee with a population exceeding 30,000, as determined by the 2020 federal decennial census or under s. 16.96 for 2020, may, by ordinance, impose a sales and use tax under this subchapter at the rate of 0.5 percent of the sales price or purchase price. A sales and use tax enacted under this subsection may not take effect unless approved by a majority of the electors of the municipality at a referendum. The revenue from the taxes imposed under this subsection may be used for any purpose designated by the governing body of the municipality or specified in the ordinance or in the referendum approving the ordinance. The taxes imposed under this subsection may be imposed only in their entirety as provided in this subchapter. If approved at a referendum, the ordinance shall be effective on January 1, April 1, July 1, or October 1. A certified

copy of that ordinance shall be delivered to the secretary of revenue at least 120 days prior to its effective date. The repeal of any such ordinance shall be effective on December 31. A certified copy of a repeal ordinance shall be delivered to the secretary of revenue at least 120 days before the effective date of the repeal. Except as provided under s. 77.60 (9), the department of revenue may not issue any assessment nor act on any claim for a refund or any claim for an adjustment under s. 77.585 after the end of the calendar year that is 4 years after the year in which the municipality has enacted a repeal ordinance under this subsection.

**SECTION 9.** 77.71 (intro.) of the statutes is amended to read:

**77.71 Imposition of county, municipality, transit authority, and special district sales and use taxes.** (intro.) Whenever a county sales and use tax ordinance is adopted under s. 77.70 or a ~~special district~~ resolution is adopted under s. 77.705 ~~or~~, 77.706, or 77.708, the following taxes are imposed:

\*\*\*NOTE: This is reconciled s. 77.71 (intro.). This SECTION has been affected by drafts with the following LRB numbers: -1825/P3 and -1968/P1.

**SECTION 10.** 77.71 (intro.) of the statutes, as affected by 2023 Wisconsin Act .... (this act), is amended to read:

**77.71 Imposition of county, municipality, transit authority, and special district sales and use taxes.** (intro.) Whenever a sales and use tax ordinance is adopted under s. 77.70 or a resolution is adopted under s. ~~77.705~~, 77.706, or 77.708, the following taxes are imposed:

\*\*\*NOTE: This is reconciled s. 77.71 (intro.). This SECTION has been affected by drafts with the following LRB numbers: -1825/P3, -1940/P2, and -1968/P1.

**SECTION 11.** 77.71 (1) of the statutes is amended to read:

**77.71 (1)** For the privilege of selling, licensing, leasing, or renting tangible personal property and the items, property, and goods specified under s. 77.52 (1) (b),

(c), and (d), and for the privilege of selling, licensing, performing, or furnishing services a sales tax is imposed upon retailers at the rates under s. 77.70 in the case of a county or municipality tax, at the rate under s. 77.708 in the case of a transit authority tax, or at the rate under s. 77.705 or 77.706 in the case of a special district tax of the sales price from the sale, license, lease, or rental of tangible personal property and the items, property, and goods specified under s. 77.52 (1) (b), (c), and (d), except property taxed under sub. (4), sold, licensed, leased, or rented at retail in the county ~~or~~ municipality, special district, or transit authority's jurisdictional area, or from selling, licensing, performing, or furnishing services described under s. 77.52 (2) in the county ~~or~~ municipality, special district, or transit authority's jurisdictional area.

\*\*\*\*NOTE: This is reconciled s. 77.71 (1). This SECTION has been affected by drafts with the following LRB numbers: -1825/P3 and -1968/P1.

**SECTION 12.** 77.71 (1) of the statutes, as affected by 2023 Wisconsin Act .... (this act), is amended to read:

77.71 (1) For the privilege of selling, licensing, leasing, or renting tangible personal property and the items, property, and goods specified under s. 77.52 (1) (b), (c), and (d), and for the privilege of selling, licensing, performing, or furnishing services a sales tax is imposed upon retailers at the rates under s. 77.70 in the case of a county or municipality tax, at the rate under s. 77.708 in the case of a transit authority tax, or at the rate under s. ~~77.705 or~~ 77.706 in the case of a special district tax of the sales price from the sale, license, lease, or rental of tangible personal property and the items, property, and goods specified under s. 77.52 (1) (b), (c), and (d), except property taxed under sub. (4), sold, licensed, leased, or rented at retail in the county, municipality, special district, or transit authority's jurisdictional area, or

from selling, licensing, performing, or furnishing services described under s. 77.52 (2) in the county, municipality, special district, or transit authority's jurisdictional area.

\*\*\*\*NOTE: This is reconciled s. 77.71 (1). This SECTION has been affected by drafts with the following LRB numbers: -1825/P3, -1940/P2, and -1968/P1.

**SECTION 13.** 77.71 (2) of the statutes is amended to read:

77.71 (2) An excise tax is imposed at the rates under s. 77.70 in the case of a county or municipality tax, at the rate under s. 77.708 in the case of a transit authority tax, or at the rate under s. 77.705 or 77.706 in the case of a special district tax of the purchase price upon every person storing, using, or otherwise consuming in the county or, municipality, special district, or transit authority's jurisdictional area tangible personal property, or items, property, or goods specified under s. 77.52 (1) (b), (c), or (d), or services if the tangible personal property, item, property, good, or service is subject to the state use tax under s. 77.53, except that a receipt indicating that the tax under sub. (1), (3), (4), or (5) has been paid relieves the buyer of liability for the tax under this subsection and except that if the buyer has paid a similar local tax in another state on a purchase of the same tangible personal property, item, property, good, or service that tax shall be credited against the tax under this subsection and except that for motor vehicles that are used for a purpose in addition to retention, demonstration, or display while held for sale in the regular course of business by a dealer the tax under this subsection is imposed not on the purchase price but on the amount under s. 77.53 (1m).

\*\*\*\*NOTE: This is reconciled s. 77.71 (2). This SECTION has been affected by drafts with the following LRB numbers: -1825/P3 and -1968/P1.

**SECTION 14.** 77.71 (2) of the statutes, as affected by 2023 Wisconsin Act .... (this act), is amended to read:



77.71 (2) An excise tax is imposed at the rates under s. 77.70 in the case of a county or municipality tax, at the rate under s. 77.708 in the case of a transit authority tax, or at the rate under s. ~~77.705~~ or 77.706 in the case of a special district tax of the purchase price upon every person storing, using, or otherwise consuming in the county, municipality, special district, or transit authority's jurisdictional area tangible personal property, or items, property, or goods specified under s. 77.52 (1) (b), (c), or (d), or services if the tangible personal property, item, property, good, or service is subject to the state use tax under s. 77.53, except that a receipt indicating that the tax under sub. (1), (3), (4), or (5) has been paid relieves the buyer of liability for the tax under this subsection and except that if the buyer has paid a similar local tax in another state on a purchase of the same tangible personal property, item, property, good, or service that tax shall be credited against the tax under this subsection and except that for motor vehicles that are used for a purpose in addition to retention, demonstration, or display while held for sale in the regular course of business by a dealer the tax under this subsection is imposed not on the purchase price but on the amount under s. 77.53 (1m).

\*\*\*NOTE: This is reconciled s. 77.71 (2). This SECTION has been affected by drafts with the following LRB numbers: -1825/P3, -1940/P2, and -1968/P1.

**SECTION 15.** 77.71 (3) of the statutes is amended to read:

77.71 (3) An excise tax is imposed upon a contractor engaged in construction activities within the county ~~or, municipality, special district, or transit authority's jurisdictional area~~ at the rates under s. 77.70 in the case of a county or municipality tax, at the rate under s. 77.708 in the case of a transit authority tax, or at the rate under s. 77.705 or 77.706 in the case of a special district tax of the purchase price of tangible personal property or items, property, or goods under s. 77.52 (1) (b), (c), or

(d) that are used in constructing, altering, repairing, or improving real property and that became a component part of real property in that county, municipality, or special district or in the transit authority's jurisdictional area, except that if the contractor has paid the sales tax of a county, municipality, transit authority, or special district in this state on that tangible personal property, item, property, or good, or has paid a similar local sales tax in another state on a purchase of the same tangible personal property, item, property, or good, that tax shall be credited against the tax under this subsection.

\*\*\*\*NOTE: This is reconciled s. 77.71 (3). This SECTION has been affected by drafts with the following LRB numbers: -1825/P3 and -1968/P1.

**SECTION 16.** 77.71 (3) of the statutes, as affected by 2023 Wisconsin Act .... (this act), is amended to read:

77.71 (3) An excise tax is imposed upon a contractor engaged in construction activities within the county, municipality, special district, or transit authority's jurisdictional area at the rates under s. 77.70 in the case of a county or municipality tax, at the rate under s. 77.708 in the case of a transit authority tax, or at the rate under s. ~~77.705~~ or 77.706 in the case of a special district tax of the purchase price of tangible personal property or items, property, or goods under s. 77.52 (1) (b), (c), or (d) that are used in constructing, altering, repairing, or improving real property and that became a component part of real property in that county, municipality, or special district or in the transit authority's jurisdictional area, except that if the contractor has paid the sales tax of a county, municipality, transit authority, or special district in this state on that tangible personal property, item, property, or good, or has paid a similar local sales tax in another state on a purchase of the same tangible personal

property, item, property, or good, that tax shall be credited against the tax under this subsection.

\*\*\*NOTE: This is reconciled s. 77.71 (3). This SECTION has been affected by drafts with the following LRB numbers: -1825/P3, -1940/P2, and -1968/P1.

**SECTION 17.** 77.71 (4) of the statutes is amended to read:

77.71 (4) An excise tax is imposed at the rates under s. 77.70 in the case of a county or municipality tax, at the rate under s. 77.708 in the case of a transit authority tax, or at the rate under s. 77.705 or 77.706 in the case of a special district tax of the purchase price upon every person storing, using, or otherwise consuming a motor vehicle, boat, recreational vehicle, as defined in s. 340.01 (48r), or aircraft if that property must be registered or titled with this state and if that property is to be customarily kept in a county or municipality that has in effect an ordinance under s. 77.70, the jurisdictional area of a transit authority that has in effect a resolution under s. 77.708, or in a special district that has in effect a resolution under s. 77.705 or 77.706, except that if the buyer has paid a similar local sales tax in another state on a purchase of the same property, that tax shall be credited against the tax under this subsection. The lease or rental of a motor vehicle, boat, recreational vehicle, as defined in s. 340.01 (48r), or aircraft is not taxed under this subsection if the lease or rental does not require recurring periodic payments.

\*\*\*NOTE: This is reconciled s. 77.71 (4). This SECTION has been affected by drafts with the following LRB numbers: -1825/P3 and -1968/P1.

**SECTION 18.** 77.71 (4) of the statutes, as affected by 2023 Wisconsin Act .... (this act), is amended to read:

77.71 (4) An excise tax is imposed at the rates under s. 77.70 in the case of a county or municipality tax, at the rate under s. 77.708 in the case of a transit authority tax, or at the rate under s. ~~77.705~~ or 77.706 in the case of a special district

tax of the purchase price upon every person storing, using, or otherwise consuming a motor vehicle, boat, recreational vehicle, as defined in s. 340.01 (48r), or aircraft if that property must be registered or titled with this state and if that property is to be customarily kept in a county or municipality that has in effect an ordinance under s. 77.70, the jurisdictional area of a transit authority that has in effect a resolution under s. 77.708, or in a special district that has in effect a resolution under s. ~~77.705~~ or 77.706, except that if the buyer has paid a similar local sales tax in another state on a purchase of the same property, that tax shall be credited against the tax under this subsection. The lease or rental of a motor vehicle, boat, recreational vehicle, as defined in s. 340.01 (48r), or aircraft is not taxed under this subsection if the lease or rental does not require recurring periodic payments.

\*\*\*NOTE: This is reconciled s. 77.71 (4). This SECTION has been affected by drafts with the following LRB numbers: -1825/P3, -1940/P2, and 1968/P1.

**SECTION 19.** 77.71 (5) of the statutes is amended to read:

77.71 (5) An excise tax is imposed on the purchase price for the lease or rental of a motor vehicle, boat, recreational vehicle, as defined in s. 340.01 (48r), or aircraft at the rates under s. 77.70 in the case of a county or municipality tax, at the rate under s. 77.708 in the case of a transit authority tax, or at the rate under s. 77.705 or 77.706 in the case of a special district tax upon every person storing, using, or otherwise consuming in the county ~~or, municipality, special district, or transit authority's jurisdictional area~~ the motor vehicle, boat, recreational vehicle, as defined in s. 340.01 (48r), or aircraft if that property must be registered or titled with this state and if the lease or rental does not require recurring periodic payments, except that a receipt indicating that the tax under sub. (1) had been paid relieves the purchaser of liability for the tax under this subsection and except that if the

purchaser has paid a similar local tax in another state on the same lease or rental of such motor vehicle, boat, recreational vehicle, as defined in s. 340.01 (48r), or aircraft, that tax shall be credited against the tax under this subsection.

\*\*\*NOTE: This is reconciled s. 77.71 (5). This SECTION has been affected by drafts with the following LRB numbers: -1825/P3 and -1968/P1.

**SECTION 20.** 77.71 (5) of the statutes, as affected by 2023 Wisconsin Act .... (this act), is amended to read:

77.71 (5) An excise tax is imposed on the purchase price for the lease or rental of a motor vehicle, boat, recreational vehicle, as defined in s. 340.01 (48r), or aircraft at the rates under s. 77.70 in the case of a county or municipality tax, at the rate under s. 77.708 in the case of a transit authority tax, or at the rate under s. ~~77.705~~ ~~or~~ 77.706 in the case of a special district tax upon every person storing, using, or otherwise consuming in the county, municipality, special district, or transit authority's jurisdictional area the motor vehicle, boat, recreational vehicle, as defined in s. 340.01 (48r), or aircraft if that property must be registered or titled with this state and if the lease or rental does not require recurring periodic payments, except that a receipt indicating that the tax under sub. (1) had been paid relieves the purchaser of liability for the tax under this subsection and except that if the purchaser has paid a similar local tax in another state on the same lease or rental of such motor vehicle, boat, recreational vehicle, as defined in s. 340.01 (48r), or aircraft, that tax shall be credited against the tax under this subsection.

\*\*\*NOTE: This is reconciled s. 77.71 (5). This SECTION has been affected by drafts with the following LRB numbers: -1825/P3, -1940/P2, and -1968/P1.

**SECTION 21.** 77.73 (2) of the statutes is amended to read:

77.73 (2) Counties and municipalities, special districts, and transit authorities do not have jurisdiction to impose the tax under s. 77.71 (2) in regard to

items, property, and goods under s. 77.52 (1) (b), (c), and (d), and tangible personal property, except snowmobiles, trailers, semitrailers, limited use off-highway motorcycles, as defined in s. 23.335 (1) (o), all-terrain vehicles, and utility terrain vehicles, purchased in a sale that is consummated in another county, municipality, or special district in this state, or in another transit authority's jurisdictional area, that does not have in effect an ordinance or resolution imposing the taxes under this subchapter and later brought by the buyer into the county ~~or~~, municipality, special district, or jurisdictional area of the transit authority that has imposed a tax under s. 77.71 (2).

\*\*\*\*NOTE: This is reconciled s. 77.73 (2). This SECTION has been affected by drafts with the following LRB numbers: -1825/P3 and -1968/P1.

**SECTION 22.** 77.73 (2m) of the statutes is amended to read:

77.73 (2m) Counties ~~and~~, municipalities, special districts, and transit authorities do not have jurisdiction to impose the tax under s. 77.71 (5) with regard to the lease or rental of a motor vehicle, boat, recreational vehicle, as defined in s. 340.01 (48r), or aircraft if the lease or rental does not require recurring periodic payments and if the purchaser received the property in another county, municipality, or special district in this state, or in another transit authority's jurisdictional area, and then brings the property into a county ~~or~~, municipality, special district, or transit authority that imposes the tax under s. 77.71 (5).

\*\*\*\*NOTE: This is reconciled s. 77.73 (2m). This SECTION has been affected by drafts with the following LRB numbers: -1825/P3 and -1968/P1.

**SECTION 23.** 77.73 (3) of the statutes is amended to read:

77.73 (3) Counties ~~and~~, municipalities, special districts, and transit authorities have jurisdiction to impose the taxes under this subchapter on retailers who file, or who are required to file, an application under s. 77.52 (7) or who register,

or who are required to register, under s. 77.53 (9) or (9m), regardless of whether such retailers are engaged in business in the county ~~or, municipality~~, special district, ~~or transit authority's jurisdictional area~~, as provided in s. 77.51 (13g). A retailer who files, or is required to file, an application under s. 77.52 (7) or who registers, or is required to register, under s. 77.53 (9) or (9m) shall collect, report, and remit to the department the taxes imposed under this subchapter for all counties ~~or, municipalities~~, special districts, ~~and transit authorities~~ that have an ordinance or resolution imposing the taxes under this subchapter.

\*\*\*\*NOTE: This is reconciled s. 77.73 (3). This SECTION has been affected by drafts with the following LRB numbers: -1825/P3 and -1968/P1.

**SECTION 24.** 77.75 of the statutes is amended to read:

**77.75 Reports.** Every person subject to county, municipality, transit authority, or special district sales and use taxes shall, for each reporting period, record that person's sales made in the county ~~or, municipality~~, special district, ~~or jurisdictional area of a transit authority~~ that has imposed those taxes separately from sales made elsewhere in this state and file a report as prescribed by the department of revenue.

\*\*\*\*NOTE: This is reconciled s. 77.75. This SECTION has been affected by drafts with the following LRB numbers: -1825/P3 and -1968/P1.

**SECTION 25.** 77.76 (1) of the statutes is amended to read:

**77.76 (1)** The department of revenue shall have full power to levy, enforce, and collect county, municipality, transit authority, and special district sales and use taxes and may take any action, conduct any proceeding, impose interest and penalties, and in all respects proceed as it is authorized to proceed for the taxes imposed by subch. III. The department of transportation and the department of natural resources may

administer the county, municipality, transit authority, and special district sales and use taxes in regard to items under s. 77.61 (1).

\*\*\*NOTE: This is reconciled s. 77.76 (1). This SECTION has been affected by drafts with the following LRB numbers: -1825/P3 and -1968/P1.

**SECTION 26.** 77.76 (2) of the statutes is amended to read:

77.76 (2) Judicial and administrative review of departmental determinations shall be as provided in subch. III for state sales and use taxes, and no county, municipality, transit authority, or special district may intervene in any matter related to the levy, enforcement, and collection of the taxes under this subchapter.

\*\*\*NOTE: This is reconciled s. 77.76 (2). This SECTION has been affected by drafts with the following LRB numbers: -1825/P3 and -1968/P1.

**SECTION 27.** 77.76 (3) of the statutes is renumbered 77.76 (3) (a) and amended to read:

77.76 (3) (a) From the appropriation under s. 20.835 (4) (g), the department of revenue shall distribute 98.25 percent of the county taxes reported for each enacting county, minus the county portion of the retailers' discounts, to the county and shall indicate the taxes reported by each taxpayer, no later than 75 days following the last day of the calendar quarter in which such amounts were reported. In this ~~subsection~~ paragraph, the "county portion of the retailers' discount" is the amount determined by multiplying the total retailers' discount by a fraction, the numerator of which is the gross county sales and use taxes payable and the denominator of which is the sum of the gross state and county sales and use taxes payable. The county taxes distributed shall be increased or decreased to reflect subsequent refunds, audit adjustments, and all other adjustments of the county taxes previously distributed. Interest paid on refunds of county sales and use taxes shall be paid from the appropriation under s. 20.835 (4) (g) at the rate paid by this state under s. 77.60 (1)



(a). The county may retain the amount it receives or it may distribute all or a portion of the amount it receives to the towns, villages, cities, and school districts in the county. After receiving notice from the department of revenue, a county shall reimburse the department for the amount by which any refunds, including interest, of the county's sales and use taxes that the department pays or allows in a reporting period exceeds the amount of the county's sales and use taxes otherwise payable to the county under this ~~subsection~~ paragraph for the same or subsequent reporting period. Any county receiving a report under this ~~subsection~~ paragraph is subject to the duties of confidentiality to which the department of revenue is subject under s. 77.61 (5) and (6).

**SECTION 28.** 77.76 (3) (b) of the statutes is created to read:

77.76 (3) (b) From the appropriation under s. 20.835 (4) (g), the department of revenue shall distribute 98.25 percent of the municipality taxes reported for each enacting municipality, minus the municipality portion of the retailers' discounts, to the municipality and shall indicate the taxes reported by each taxpayer, no later than 75 days following the last day of the calendar quarter in which such amounts were reported. In this paragraph, the "municipality portion of the retailers' discount" is the amount determined by multiplying the total retailers' discount by a fraction, the numerator of which is the gross municipality sales and use taxes payable and the denominator of which is the sum of the gross state and municipality sales and use taxes payable. The municipality taxes distributed shall be increased or decreased to reflect subsequent refunds, audit adjustments, and all other adjustments of the municipality taxes previously distributed. Interest paid on refunds of municipality sales and use taxes shall be paid from the appropriation under s. 20.835 (4) (g) at the rate paid by this state under s. 77.60 (1) (a). After receiving notice from the

department of revenue, a municipality shall reimburse the department for the amount by which any refunds, including interest, of the municipality's sales and use taxes that the department pays or allows in a reporting period exceeds the amount of the municipality's sales and use taxes otherwise payable to the municipality under this paragraph for the same or subsequent reporting period. Any municipality receiving a report under this paragraph is subject to the duties of confidentiality to which the department of revenue is subject under s. 77.61 (5) and (6).

**SECTION 29.** 77.76 (4) of the statutes is amended to read:

77.76 (4) There shall be retained by the state 1.5 percent of the taxes collected for taxes imposed by special districts under ss. 77.705 and 77.706 and transit authorities under s. 77.708 and 1.75 percent of the taxes collected for taxes imposed by counties or municipalities under s. 77.70 to cover costs incurred by the state in administering, enforcing, and collecting the tax. All interest and penalties collected shall be deposited and retained by this state in the general fund.

\*\*\*NOTE: This is reconciled s. 77.76 (4). This SECTION has been affected by drafts with the following LRB numbers: -1825/P3 and -1968/P1.

**SECTION 30.** 77.76 (4) of the statutes, as affected by 2023 Wisconsin Act .... (this act), is amended to read:

77.76 (4) There shall be retained by the state 1.5 percent of the taxes collected for taxes imposed by special districts under ~~ss. 77.705 and s. 77.706~~ and transit authorities under s. 77.708 and 1.75 percent of the taxes collected for taxes imposed by counties or municipalities under s. 77.70 to cover costs incurred by the state in administering, enforcing, and collecting the tax. All interest and penalties collected shall be deposited and retained by this state in the general fund.

\*\*\*NOTE: This is reconciled s. 77.76 (4). This SECTION has been affected by drafts with the following LRB numbers: -1825/P3, 1940/P2, and -1968/P1.

**SECTION 31.** 77.77 (1) (a) of the statutes is amended to read:

77.77 (1) (a) The sales price from services subject to the tax under s. 77.52 (2) or the lease, rental, or license of tangible personal property and property, items, and goods specified under s. 77.52 (1) (b), (c), and (d), is subject to the taxes under this subchapter, and the incremental amount of tax caused by a rate increase applicable to those services, leases, rentals, or licenses is due, beginning with the first billing period starting on or after the effective date of the county ordinance, municipal ordinance, special district resolution, transit authority resolution, or rate increase, regardless of whether the service is furnished or the property, item, or good is leased, rented, or licensed to the customer before or after that date.

\*\*\*\*NOTE: This is reconciled s. 77.77 (1) (a). This SECTION has been affected by drafts with the following LRB numbers: -1825/P3 and -1968/P1.

**SECTION 32.** 77.77 (1) (b) of the statutes is amended to read:

77.77 (1) (b) The sales price from services subject to the tax under s. 77.52 (2) or the lease, rental, or license of tangible personal property and property, items, and goods specified under s. 77.52 (1) (b), (c), and (d) is not subject to the taxes under this subchapter, and a decrease in the tax rate imposed under this subchapter on those services first applies, beginning with bills rendered on or after the effective date of the repeal or sunset of a county ordinance ~~or~~, municipal ordinance, special district resolution, or transit authority resolution imposing the tax or other rate decrease, regardless of whether the service is furnished or the property, item, or good is leased, rented, or licensed to the customer before or after that date.

\*\*\*\*NOTE: This is reconciled s. 77.77 (1) (b). This SECTION has been affected by drafts with the following LRB numbers: -1825/P3 and -1968/P1.

**SECTION 33.** 77.77 (3) of the statutes is amended to read:

77.77 (3) The sale of building materials to contractors engaged in the business of constructing, altering, repairing or improving real estate for others is not subject to the taxes under this subchapter, and the incremental amount of tax caused by the rate increase applicable to those materials is not due, if the materials are affixed and made a structural part of real estate, and the amount payable to the contractor is fixed without regard to the costs incurred in performing a written contract that was irrevocably entered into prior to the effective date of the county ordinance, municipal ordinance, special district resolution, transit authority resolution, or rate increase or that resulted from the acceptance of a formal written bid accompanied by a bond or other performance guaranty that was irrevocably submitted before that date.

\*\*\*\*NOTE: This is reconciled s. 77.77 (3). This SECTION has been affected by drafts with the following LRB numbers: -1825/P3 and -1968/P1.

**SECTION 34.** 77.78 of the statutes is amended to read:

**77.78 Registration.** No motor vehicle, boat, snowmobile, recreational vehicle, as defined in s. 340.01 (48r), trailer, semitrailer, all-terrain vehicle, utility terrain vehicle, off-highway motorcycle, as defined in s. 23.335 (1) (q), or aircraft that is required to be registered by this state may be registered or titled by this state unless the registrant files a sales and use tax report and pays the county tax, municipal tax, transit authority tax, and special district tax at the time of registering or titling to the state agency that registers or titles the property. That state agency shall transmit those tax revenues to the department of revenue.

\*\*\*\*NOTE: This is reconciled s. 77.78. This SECTION has been affected by drafts with the following LRB numbers: -1825/P3 and -1968/P1.

**SECTION 9437. Effective dates; Revenue.**

(1) LOCAL PROFESSIONAL BASEBALL PARK DISTRICT.

(a) The treatment of ss. 20.566 (1) (gd), 20.835 (4) (gb), 77.705, 77.71 (intro.) (by SECTION 10), (1) (by SECTION 12), (2) (by SECTION 14), (3) (by SECTION 16), (4) (by SECTION 18), and (5) (by SECTION 20), 77.76 (4) (by SECTION 30) and (6), 229.68 (15), and 229.76 and the amendment of s. 77.707 (1) take effect on April 30, 2024.

(b) The treatment of s. 77.707 (2) and the repeal of s. 77.707 (1) take effect on January 1, 2025.

**(END)**