



## 1995 SENATE BILL 579

February 28, 1996 - Introduced by Senator BRESKE, cosponsored by Representatives OURADA, GROTHMAN and SERATTI. Referred to Committee on Transportation, Agriculture and Local Affairs.

1     **AN ACT to amend** 66.75 (1) (g) of the statutes; **relating to:** changes in the  
2     applicability of the local room tax.

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### *Analysis by the Legislative Reference Bureau*

In general, under current law, a municipality (city, village or town) may impose a room tax. The room tax is a tax on the privilege of furnishing, at retail, rooms or lodging to transients by hotel keepers and motel operators who furnish accommodations that are available to the public. A "transient" is defined as a person who resides for a continuous period of less than one month in a hotel or motel.

This bill changes the definition of transient, as it applies to the room tax, so that the room tax may not be imposed on a person who resides in the same hotel or motel for a period of 30 or more days within any consecutive 3 month period.

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:*

3     **SECTION 1.** 66.75 (1) (g) of the statutes is amended to read:

4     66.75 (1) (g) "Transient" has the meaning given in s. 77.52 (2) (a) 1 means any  
5     person residing for a period of less than 30 days during any consecutive 3 month  
6     period in the same hotel, motel or other furnished accommodations available to the  
7     public.

8     **SECTION 2. Initial applicability.**

