



HOWARD MARKLEIN

STATE SENATOR • 17TH SENATE DISTRICT

January 10, 2024

**Senate Committee on Agriculture and Tourism
Testimony on Senate Bill 756**

Good morning,

Thank you Chair Ballweg and committee members for hearing Senate Bill (SB) 756. SB 756 creates a sales tax exemption for admission to the Wisconsin State Fair.

Representative Rodriguez and I both serve on the State Fair Park Board, where this issue was brought to our attention.

The State Fair currently collects sales tax on all admissions. Following the enactment of the shared revenue package, both the City of Milwaukee and Milwaukee County gained the ability to increase their sales tax rates. The State Fair is in a unique position because all but one of their admission gates are located in the City of West Allis in Milwaukee County. One gate is in the City of Milwaukee. This means most of their gates would be taxed at 5.9%, paying sales tax to the State of Wisconsin and Milwaukee County. However one gate would be taxed at 7.9% because of the 2% City of Milwaukee sales tax.

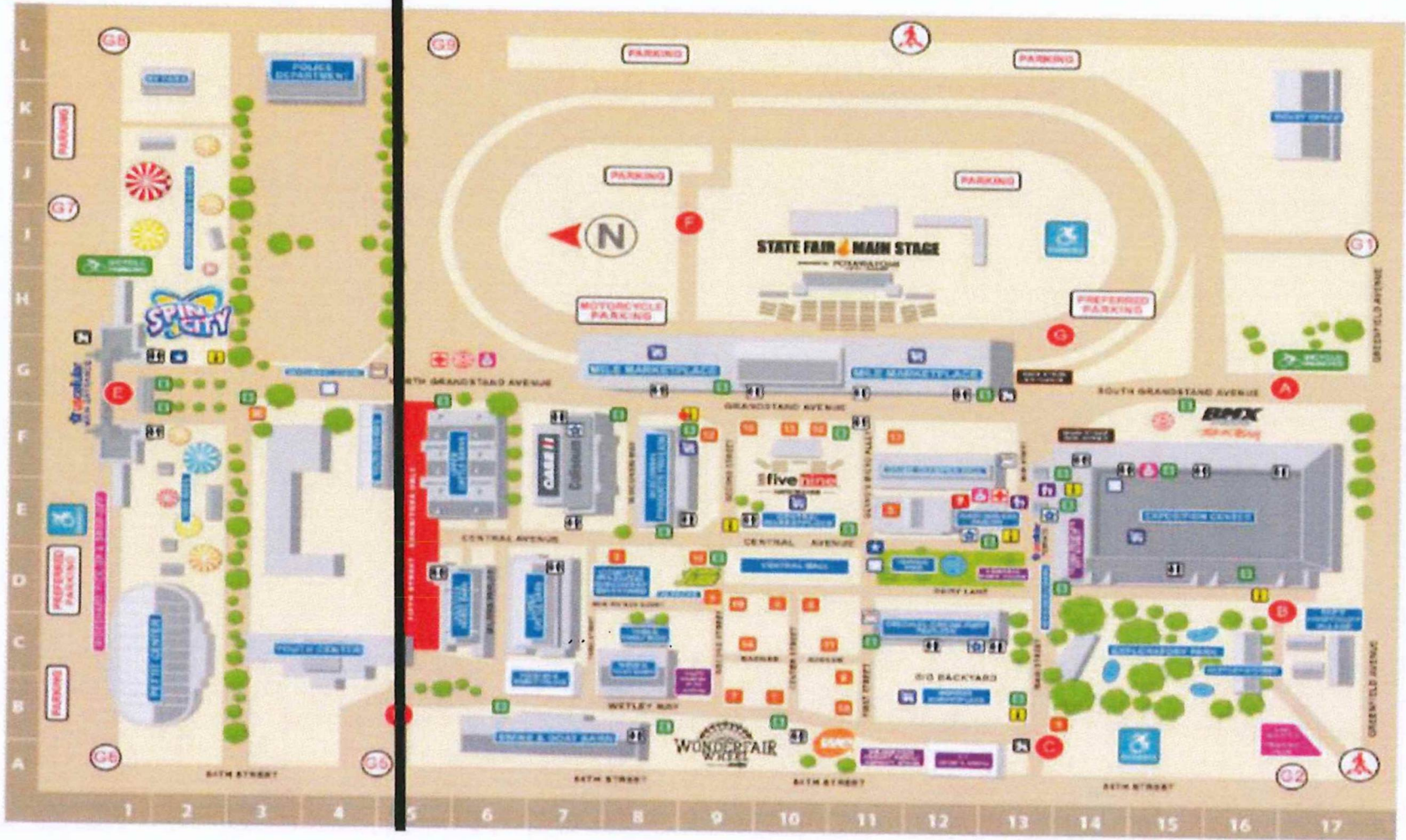
This has led to confusion over whether State Fair attendees will pay different rates depending on which entrance they use. This bill would take those questions off the table by exempting all tickets from state and local sales tax.

All across Wisconsin we go to local county fairs in our communities and districts. When we go to those local events, there is no sales tax on admission. However, admission to the Wisconsin State Fair is taxed. This bill would bring the Wisconsin State Fair in line with the more than 75 county and district fairs across the state.

The Wisconsin State Fair has celebrated the best of Wisconsin since 1851. It serves as a way for Wisconsin to exhibit our agricultural prowess while providing Wisconsinites an affordable, family friendly event each summer.

Thank you again for hearing SB 756 and your timely action on the bill.

City of Milwaukee | City of West Allis





JESSIE RODRIGUEZ

STATE REPRESENTATIVE ★ 21ST ASSEMBLY DISTRICT

SB 756: Providing a Sales Tax Exemption for Tickets to the State Fair
Testimony of State Representative Jessie Rodriguez
Senate Committee on Agriculture and Tourism
January 10, 2024

Thank you Chairwoman Ballweg, Ranking Member Pfaff, and members of the Senate Committee on Agriculture and Tourism for the opportunity to testify on Senate Bill 756 ([SB 756](#)), legislation that will provide a sales tax exemption for sales of admissions to the Wisconsin State Fair at State Fair Park.

SB 756 will exempt tickets to the Wisconsin State Fair from state and local sales tax. This proposal was brought to me following the passage of the shared revenue deal, which allowed Milwaukee County and the City of Milwaukee to increase their local sales tax rates. This policy change has created some confusion for the administrators of State Fair Park, because the State Fair Grounds are located in both the cities of Milwaukee and West Allis. Effective this year, the City of Milwaukee will have a higher sales tax rate than the City of West Allis. This has raised concerns over whether State Fair attendees will be paying different rates depending on which entrance to the Fair Grounds they use. SB 756 will resolve these concerns by exempting tickets to the Wisconsin State Fair from state and local sales tax.

We already provide a sales tax exemption for admission to our county fairs. SB 756 will extend the same treatment to the State Fair. This bill was drafted collaboratively with the Wisconsin State Fair Park Board and Chairman John Yingling, who you will hear from today.

I encourage your support for this legislation. Thank you for your time. I welcome any questions you may have.