

# Local Government Revenue Options



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# Local Government Revenue Options

Wisconsin's local general purpose government system consists of municipalities (towns, villages, and cities) and counties. These local governments may levy only those taxes that are authorized by the Legislature. In addition to the property tax (and several in lieu of property tax revenues), the Legislature has authorized three optional local taxes for general local governments: (1) a county sales and use tax of 0.5%; (2) a municipal and/or county registration fee for certain motor vehicles (the "wheel" tax); and (3) a municipal tax on establishments providing short-term lodging to the public (the "room" tax). Although the property tax accounts for the vast majority of all local tax revenue, use of these other local taxes has increased as local governments seek to reduce their reliance on the property tax.

The structure of local government in Wisconsin extends beyond the general units of municipalities and counties. Wisconsin law also allows the formation of special purpose districts that possess specific taxing authority. As with general units of government, these special purpose districts can levy only those taxes that are authorized by the Legislature, and for the most part, taxing authority is restricted to the property tax and related taxes. Four exceptions to this restriction exist: (1) a local exposition center district, which, if it meets certain requirements, is allowed to impose a room tax, a food and beverage sales tax, and a car rental tax; (2) a local professional baseball park district for the construction and operation of a new baseball stadium for the Milwaukee Brewers, which is allowed to impose 0.1% sales and use taxes to pay the debt service costs on District-issued revenue bonds and facility operation expenses; (3) a local professional football stadium district for the construction and maintenance of a renovated football stadium for the Green Bay Packers, which is al-

lowed to impose 0.5% sales and use taxes to pay the debt service on District-issued revenue bonds and to pay specific District administrative and facility maintenance expenses; and (4) a premier resort area, which can impose either a 0.5% (general case) or a 1.25% (special case) sales tax on sales by tourism-related retailers within the area.

For each of these taxes, this paper discusses the tax, the process for local adoption, and the revenue it generates. This paper first discusses the nonproperty taxes that can be levied by general units of government and then discusses the nonproperty taxes that can be levied by local exposition districts, the local professional baseball park district, the local professional football stadium district, and premier resort areas.

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## County Sales and Use Tax

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Wisconsin counties may adopt a 0.5% sales tax imposed on the same goods and services that are subject to the state sales tax. The tax is "piggy-backed" onto the state sales tax in that the county rate is added to the state rate and the county tax is administered, enforced, and collected by the state. The 0.5% tax applies to items purchased within the county and to some items purchased in a county without a tax, if they are customarily kept in a county with a tax (this is the "use" tax). The use tax applies to most registered vehicles and certain construction materials purchased by contractors. It also applies to items purchased out-of-state and brought to a county with the tax.

Since 1969, Wisconsin counties have had the authority to enact a countywide sales tax, but it was not until 1985 that one was adopted. Until

1985, a county adopting the tax had to distribute all tax collections to its underlying municipalities. The 1985-87 state budget gave a county the option of retaining the sales tax revenues for its own use or distributing all or a portion of the revenues to the towns, villages, cities, and school districts in the county. The method for distributing tax proceeds was left for the county to determine.

Further revisions to the tax were made by 1985 Wisconsin Acts 41 and 120. Several of these changes were needed in order to improve the administration and enforcement of the tax. The use tax component was added at this time to decrease the incentive to make major purchases outside of a county to avoid paying the county sales tax. In addition, Act 41 specified that the county sales and use taxes may be imposed only for the purpose of directly reducing the property tax levy. A subsequent 1998 state Attorney General opinion (OAG 1-98) interpreted this Act 41 provision as follows: "Funds received from a county sales and use tax may be budgeted by the county board to reduce the amount of the countywide property tax levy or defray the cost of any item which can be funded from a countywide property tax."

These changes are generally viewed as having made the taxes a more attractive option for a county to consider, especially the change that allows the county to retain the tax proceeds.

### **Local Adoption of the Taxes**

The legal requirement for establishment of county sales and use taxes is that the county board adopt an ordinance imposing them. The taxes can be effective at the start of any calendar quarter, provided a certified copy of the ordinance is received by the Department of Revenue (DOR) 120 days in advance. An ordinance adopted by the county board is also required to repeal the taxes. The repeal is effective on December 31. DOR must be notified 120 days in advance of this date.

In 1986, Barron and Dunn counties became the first counties to impose the taxes. Currently, the

taxes are in place in 62 counties. Table 1 identifies the 62 counties with sales and use taxes for 2013.

[The following 10 counties do not impose the county sales and use tax: Brown, Calumet, Kewaunee, Manitowoc, Menominee, Outagamie, Racine, Sheboygan, Waukesha, and Winnebago.]

### **Revenue from the Taxes**

DOR retains 1.75% of the county sales and use taxes to cover the administrative costs of collecting the taxes. At the end of each fiscal year, any unencumbered balance in DOR's appropriation account for administration of the taxes is lapsed to the general fund. In addition, retailers are permitted to retain 0.5% of the taxes collected to cover their administrative costs. Thus, 97.75% of county tax collections are paid to the county. Under current law, DOR must distribute tax revenue to the county by the end of the calendar quarter following the quarter when collected. However, DOR began making monthly distributions in 1988 after discovering that it could reimburse counties on a more timely basis. Table 1 identifies the annual amounts received by each county since 2007.

Table 2 compares the county share of 2013 county sales and use tax collections with the 2012(13) gross county property tax levy for the 62 counties with a tax in effect for 2013. On average, the county share was equivalent to 20.2% of the county levy for those counties with the taxes. The county share of the property tax levy varied from a low of 5.5% in Florence County to a high of 35.3% in La Crosse County.

State sales tax collections totaled \$4,628.3 million in 2013-14, out of \$4,651.5 million in sales taxes imposed on consumers (the difference is the estimated retailers' discount). Therefore, if all counties enacted the county sales tax, the estimated yield would be \$454.7 million annually (after the retailers' discount of \$2.3 million and \$8.1 million for state administrative costs). This equals 22.6% of the \$2,011.0 million 2013(14) gross county property tax levy.

**Table 1: County Sales and Use Tax Revenue Distributions**

County	2007	2008	2009	2010	2011	2012	2013
Adams	\$1,259,615	\$1,142,236	\$1,109,145	\$1,156,644	\$1,180,943	\$1,275,582	\$1,262,619
Ashland	1,154,628	1,209,183	1,143,193	1,078,579	1,042,862	1,120,565	1,141,144
Barron	3,330,602	3,396,057	3,179,653	3,184,093	3,419,986	3,571,588	3,546,218
Bayfield	895,207	928,329	878,608	852,998	888,384	934,949	1,009,575
Buffalo	598,090	617,966	566,461	574,233	604,894	605,421	630,606
Burnett	825,939	874,195	798,361	792,836	822,172	852,990	827,205
Chippewa	3,616,310	3,866,225	3,635,511	3,688,795	4,183,851	4,373,366	4,434,532
Clark	0	0	1,013,864	1,249,439	1,425,623	1,532,795	1,603,781
Columbia	3,446,084	3,547,728	3,284,078	3,417,367	3,603,529	3,755,221	3,802,238
Crawford	1,275,967	1,324,362	1,282,615	1,255,398	1,304,584	1,304,938	1,310,645
Dane	43,021,992	43,804,100	40,306,210	40,500,551	43,602,262	44,380,103	46,876,033
Dodge	4,866,845	5,078,713	4,542,389	4,578,258	4,894,845	5,076,266	5,309,989
Door	3,108,418	3,147,547	2,903,389	2,867,741	2,991,834	3,081,689	3,157,479
Douglas	3,367,699	3,173,321	3,232,472	3,058,048	3,149,838	3,324,487	3,616,318
Dunn	2,187,090	2,301,944	2,111,532	2,085,971	2,277,757	2,386,742	2,500,392
Eau Claire	7,993,786	7,976,495	7,617,907	7,507,695	8,185,515	8,627,603	8,875,923
Florence	208,568	228,447	240,128	200,561	208,318	206,636	209,773
Fond du Lac	0	0	0	3,820,430	6,408,039	6,652,093	6,903,653
Forest	437,898	416,351	379,103	394,822	407,319	420,480	420,721
Grant	2,407,314	2,698,457	2,621,713	2,677,089	2,753,237	2,849,673	2,910,085
Green	1,975,086	1,999,064	1,955,958	1,933,383	2,096,042	2,193,014	2,173,573
Green Lake	1,051,024	1,083,926	1,002,143	1,021,327	1,124,711	1,171,648	1,164,779
Iowa	1,449,966	1,434,867	1,315,392	1,320,716	1,474,952	1,465,123	1,478,820
Iron	433,701	417,124	378,676	379,484	384,851	402,823	405,385
Jackson	1,160,946	1,129,614	1,028,308	1,047,026	1,161,660	1,189,336	1,222,763
Jefferson	5,046,900	5,041,675	4,844,164	4,791,031	4,968,257	4,982,887	5,248,431
Juneau	1,320,604	1,359,072	1,199,541	1,242,663	1,325,230	1,361,271	1,416,362
Kenosha	9,991,029	10,324,102	10,121,219	9,936,342	10,358,534	10,548,569	10,976,604
La Crosse	9,562,276	9,861,708	9,295,932	9,491,313	10,152,970	10,190,484	10,545,430
Lafayette	648,152	680,472	636,417	708,406	714,585	764,183	771,979
Langlade	1,312,015	1,380,084	1,319,293	1,298,680	1,371,396	1,385,331	1,392,996
Lincoln	1,514,389	1,564,202	1,485,181	1,452,866	1,495,044	1,594,185	1,739,037
Marathon	10,646,319	10,729,421	9,468,533	9,256,000	10,014,288	10,164,536	10,489,234
Marinette	2,694,223	2,864,399	2,675,749	2,567,659	2,784,959	2,823,624	3,018,762
Marquette	753,971	736,287	646,634	636,837	686,142	725,994	778,471
Milwaukee	64,448,566	66,669,025	60,123,082	60,145,503	64,811,003	64,299,590	65,151,272
Monroe	2,555,868	2,775,228	2,678,044	2,595,395	2,706,015	2,937,646	3,017,456
Oconto	1,502,513	1,487,666	1,329,728	1,333,488	1,446,058	1,480,658	1,575,994
Oneida	3,649,333	3,825,247	3,575,387	3,432,419	3,495,681	3,596,756	3,722,972
Ozaukee	6,045,166	6,261,471	5,939,366	5,939,136	6,279,457	6,398,782	6,776,910
Pepin	370,726	385,905	349,092	356,031	377,269	415,160	409,637
Pierce	1,533,697	1,556,521	1,424,041	1,528,708	1,545,033	1,662,880	1,733,386
Polk	2,327,040	2,412,585	2,220,092	2,283,431	2,355,220	2,410,000	2,508,974
Portage	4,958,596	5,034,512	4,756,933	4,684,716	4,994,704	5,110,268	5,290,272
Price	787,981	743,882	737,758	729,561	751,721	760,675	769,490
Richland	898,370	964,036	881,014	902,048	896,605	937,688	926,929
Rock	6,030,193	10,392,552	9,894,884	9,671,453	10,204,438	10,386,682	10,661,241
Rusk	1,102,006	781,547	680,670	666,097	729,412	770,910	820,469
St. Croix	5,095,251	5,342,619	4,778,628	4,884,056	5,082,990	5,447,155	5,798,648
Sauk	7,000,303	7,085,994	6,747,478	6,905,385	7,117,794	7,258,507	7,510,435
Sawyer	1,538,946	1,502,936	1,335,680	1,349,796	1,335,895	1,454,662	1,474,321
Shawano	2,177,224	2,142,336	2,093,208	1,955,642	2,053,750	2,074,080	2,123,794
Taylor	944,208	986,983	921,295	958,404	1,013,898	1,086,833	1,080,130
Trempealeau	1,370,667	1,372,755	1,306,049	1,351,773	1,501,125	1,602,758	1,617,006
Vernon	1,254,346	1,355,882	1,277,708	1,275,716	1,391,791	1,399,421	1,440,303
Vilas	2,025,780	2,092,699	1,803,919	1,770,483	1,777,594	1,888,673	1,938,889
Walworth	7,561,568	7,844,203	7,118,219	7,011,280	7,169,923	7,438,004	7,670,907
Washburn	1,242,703	975,867	934,295	972,802	977,149	1,002,805	1,056,525
Washington	9,007,091	9,499,809	8,770,885	8,674,395	9,140,342	9,495,319	9,939,839
Waupaca	2,811,154	2,893,094	2,632,612	2,692,034	2,873,804	2,934,922	2,951,063
Waushara	1,040,013	1,045,712	1,013,381	1,049,795	1,132,449	1,148,649	1,171,735
Wood	<u>5,014,805</u>	<u>4,858,051</u>	<u>4,592,946</u>	<u>4,553,698</u>	<u>4,790,538</u>	<u>4,912,695</u>	<u>4,961,372</u>
Total	\$277,856,767	\$288,626,790	\$268,135,866	\$271,698,526	\$291,421,071	\$297,608,373	\$307,271,524

**Table 2: 2013 County Sales and Use Tax Revenue Distributions and Property Tax Levies**

County	2013 County Sales and Use Tax	2012(13) County Property Tax Levy	Sales and Use Tax as a % of Property Tax Levy	County	2013 County Sales and Use Tax	2012(13) County Property Tax Levy	Sales and Use Tax as a % of Property Tax Levy
Adams	\$1,262,619	\$17,160,184	7.4%	Langlade	\$1,392,996	\$9,026,394	15.4%
Ashland	1,141,144	6,551,538	17.4	Lincoln	1,739,037	13,464,611	12.9
Barron	3,546,218	17,747,703	20.0	Marathon	10,489,234	46,090,851	22.8
Bayfield	1,009,575	8,874,680	11.4	Marinette	3,018,762	14,906,198	20.3
Buffalo	630,606	5,923,303	10.6	Marquette	778,471	10,933,626	7.1
Burnett	827,205	8,649,342	9.6	Milwaukee	65,151,272	280,156,985	23.3
Chippewa	4,434,532	16,412,252	27.0	Monroe	3,017,456	15,376,450	19.6
Clark	1,603,781	13,034,351	12.3	Oconto	1,575,994	17,989,589	8.8
Columbia	3,802,238	24,555,122	15.5	Oneida	3,722,972	14,951,089	24.9
Crawford	1,310,645	7,779,670	16.8	Ozaukee	6,776,910	19,347,145	35.0
Dane	46,876,033	143,141,718	32.7	Pepin	409,637	3,756,928	10.9
Dodge	5,309,989	31,976,321	16.6	Pierce	1,733,386	16,004,953	10.8
Door	3,157,479	25,011,368	12.6	Polk	2,508,974	21,655,052	11.6
Douglas	3,616,318	15,271,535	23.7	Portage	5,290,272	24,903,929	21.2
Dunn	2,500,392	20,301,746	12.3	Price	769,490	7,846,675	9.8
Eau Claire	8,875,923	25,398,474	34.9	Richland	926,929	6,655,580	13.9
Florence	209,773	3,821,554	5.5	Rock	10,661,241	61,114,210	17.4
Fond du Lac	6,903,653	39,407,329	17.5	Rusk	820,469	5,871,863	14.0
Forest	420,721	5,207,410	8.1	St. Croix	5,798,648	27,728,112	20.9
Grant	2,910,085	10,921,203	26.6	Sauk	7,510,435	28,531,297	26.3
Green	2,173,573	14,730,429	14.8	Sawyer	1,474,321	9,938,304	14.8
Green Lake	1,164,779	13,773,675	8.5	Shawano	2,123,794	14,913,863	14.2
Iowa	1,478,820	10,383,143	14.2	Taylor	1,080,130	10,281,925	10.5
Iron	405,385	4,200,714	9.7	Trempealeau	1,617,006	10,004,648	16.2
Jackson	1,222,763	9,616,377	12.7	Vernon	1,440,303	9,609,069	15.0
Jefferson	5,248,431	26,906,209	19.5	Vilas	1,938,889	13,074,285	14.8
Juneau	1,416,362	11,771,019	12.0	Walworth	7,670,907	60,879,863	12.6
Kenosha	10,976,604	59,460,762	18.5	Washburn	1,056,525	10,482,739	10.1
La Crosse	10,545,430	29,839,209	35.3	Washington	9,939,839	37,383,133	26.6
Lafayette	771,979	6,722,581	11.5	Waupaca	2,951,063	23,403,541	12.6
				Waushara	1,171,735	15,309,198	7.7
				Wood	<u>4,961,372</u>	<u>22,073,449</u>	22.5
				Total	\$307,271,524	\$1,518,216,475	20.2%

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**Local Registration Fees for Motor Vehicles  
("Wheel" Tax)**

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Municipalities have been allowed to impose an annual registration fee, or "wheel tax," on motor vehicles since 1967. In 1979, this authority was extended to counties. Until 1983, the fee ap-

plied only to automobiles and station wagons. The fee was limited to 50% of the state registration fee and was collected by the local government that imposed it.

Since 1983, state law has permitted any municipality or county to adopt an ordinance that imposes a flat, annual registration fee on automobiles and trucks of not more than 8,000

pounds customarily kept within that jurisdiction. Vehicles may be subject to both a municipal and a county fee. All vehicles exempt from the state fee are also exempt from local fees. (This exempts, for example, certain trucks not operated on highways, federal vehicles, and certain vehicles registered to Indian tribes.) All vehicles subject to a state registration fee of \$5 are also exempt. (This category includes, for example, automobiles and buses owned and operated by human service agencies or school districts and vehicles owned and operated for public service by a municipality, county, Indian tribe, or the state.) There is no limit on the amount of the fee. The fee is collected by the Department of Transportation (DOT).

Municipalities are permitted, but not required, to share any portion of the fee with the county or vice versa. Any county or municipality that imposes an annual registration fee must use the revenues from the fee for transportation-related purposes.

### Local Adoption of the Fee

An ordinance adopted by the county board or municipal governing body is required to impose a local registration fee. The local government must notify DOT at least 90 days prior to the first day of the month in which the ordinance takes effect. Repeal of the fee is also by adoption of an ordinance by majority vote of the local governing body. At least a 90-day notice to DOT is also required prior to the first day of the month in which an amendment or repeal of the ordinance is effective.

Through 2014, the following nine governments are the only ones that have imposed a local registration fee: (1) the City of Kenosha, a \$10 fee from 1977 through 1978; (2) the City of Beloit, a \$10 fee from 1986 through January, 2015, and \$20 thereafter; (3) the City of Amery (Polk County), a \$5 fee from 1987 through 1991; (4) Marathon Coun-

ty, a \$10 fee from 1987 through 1988; (5) the City of Sheboygan, a \$10 fee from 1990 through 2001, and a \$6 fee from 2002 through 2006; (6) St. Croix County, a \$10 fee from 2008 to the present; (7) the City of Milwaukee, a \$20 fee from 2008 to the present; (8) the City of Mayville (Dodge County), a \$10 fee from 2009 through 2013; and (9) the City of Janesville, a \$10 fee from April, 2012, to the present.

Effective January 1, 2015, Chippewa County will begin imposing a \$10 local registration fee. The City of Appleton and Iowa County have each adopted an ordinance imposing a \$20 local registration fee and will begin imposing the fee effective February 1, 2015. The Town of Arena (Iowa County) has adopted an ordinance imposing a \$20 local registration fee and will begin imposing the fee effective April 1, 2015.

### Revenue from the Fee

Table 3 compares the amount of revenue received by each local government, after DOT's administrative expenses, in 2013 with each government's 2012(13) gross municipal or county property tax levy. The local fee is collected by DOT at the time the annual state registration fee is paid. DOT retains 10 cents per registration for administrative costs. In 2013, DOT retained \$50,100 to cover its expenses. The rest of the fee is remitted to the jurisdiction imposing the fee.

**Table 3: 2013 Local Registration Fee Revenue Distributions**

Jurisdiction	Fee Revenue	2012(13) Local Property Tax Levy	Revenue as a % of Property Tax Levy	Amount of Fee
Beloit (City)	\$272,704	\$13,656,277	2.0%	\$10*
Janesville (City)	531,136	29,915,828	1.8	10
Mayville (City)**	50,009	2,635,765	1.9	10
Milwaukee (City)	6,352,397	239,688,819	2.7	20
St. Croix (County)	<u>750,113</u>	<u>27,728,112</u>	<u>2.7</u>	10
Total	\$7,956,359	\$313,624,801	2.5%	

\*Fee increased to \$20 effective February 1, 2015.

\*\*Fee discontinued after 2013.

Based on estimated vehicle registrations for 2014, if a local vehicle registration fee of \$10 was imposed statewide, \$44.8 million in annual revenues would be raised. That equals nearly 1.8% of the 2013(14) gross municipal property tax levy and 2.2% of the gross county property tax levy for that year.

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### **Tax on Short-Term Lodging ("Room" Tax)**

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Since 1967, towns, villages, and cities have been authorized to impose a tax on establishments providing rooms or short-term lodging to the public. In general, the tax applies to hotels, motels, and rooming houses for lodging furnished for less than one month. Hospitals, nursing homes, and accommodations provided by religious, charitable, or educational organizations are excluded from the tax. The tax applies only to gross receipts from furnishing sleeping accommodations; therefore, food and other items or services furnished by hotels or motels are not subject to the tax. The room tax is in addition to state and county sales taxes that apply to room charges.

Prior to June, 1994, municipalities were not restricted as to the tax rate or use of room tax collections. However, 1993 Wisconsin Act 467 imposed a maximum tax rate of 8% and required that at least 70% of any new room taxes be used for tourism promotion and development.

Tourism promotion and development was defined under 2005 Wisconsin Act 135 to mean any of the following: (a) marketing projects, including advertising media buys, creation and distribution of printed or electronic promotional tourist materials, or efforts to recruit conventions, sporting events, or motorcoach groups; (b) transient tourist informational services; or (c) a tangible municipal development, including a convention center. The allowable tourism promotion and de-

velopment activities must be significantly used by transient tourists and reasonably likely to generate paid overnight stays at more than one establishment on which the room tax is imposed, that are owned by different persons. If a municipality has only one such establishment, the tourism development and promotion activity must be reasonably likely to generate paid overnight stays in that establishment.

For room taxes enacted prior to May 13, 1994, Act 467 prohibits the municipality from retaining a greater percentage of room tax revenues than it retained prior to that date. A municipality can exceed the 8% maximum limit and fall below the 70% tourism promotion requirement for new room tax revenues if any of the following situations apply:

1. The municipality is located in a county with a population of at least 380,000 and a convention center is being constructed or renovated within that county;
2. The municipality intends to use at least 60% of the revenue collected from its room tax in excess of 7% to fund all or part of the construction or renovation of a convention center that is located in a county with a population of at least 380,000;
3. The municipality is located in a county with a population of less than 380,000 and that county is not adjacent to a county with a population of at least 380,000, and the municipality is constructing a convention center or making improvements to an existing convention center; or
4. The municipality has any long-term debt outstanding with which it financed any part of the construction or renovation of a convention center.

Situations (1) to (4) do not excuse a municipality from the requirement that the percentage of room tax revenues that it retains is equal to, or

less than, the percentage it retained prior to May 13, 1994. Currently, the City of Madison (9%), the City of Oshkosh (10%), and several municipalities in Brown County (10%) are the only municipalities that exceed the 8% maximum limit under these provisions.

Act 467 also created the additional governmental entity of a tourism commission to coordinate tourism promotion and development. If two or more municipalities in a tourism zone impose a room tax, those municipalities are required to enter into a contract to create a tourism commission. A tourism zone is defined as an area of two or more municipalities that those municipalities agree is a single destination as perceived by the traveling public. The municipalities in a given tourism zone must impose the same room tax rate. If there is only a single municipality that imposes a room tax in a tourism zone, the creation of a tourism commission is optional.

The tourism commission is responsible for monitoring the collection of room tax revenues and for contracting with one tourism entity, or other organization if a tourism entity does not exist, for staff, support services, and assistance in developing and implementing programs to promote and develop tourism. A tourism entity means a nonprofit organization that came into existence before January 1, 1992, and provides staff, development, or promotional services for the tourism industry in a municipality.

In the case of a single municipality, the tourism commission consists of four to six members, of whom one must be a representative of the Wisconsin hotel and motel industry. Members are appointed by the principal elected official of the municipality with confirmation by a majority vote of the municipality's governing body. When there is more than one municipality in a tourism zone, the commission consists of one to three members from each municipality (depending on the amount of room tax revenues) and two additional members representing the hotel and motel

industry. The members representing the municipalities are appointed by the principal elected official of each municipality with confirmation by the governing body. The two members representing the hotel and motel industry are appointed by the chairperson of the tourism commission.

2011 Wisconsin Act 28 specified that the expenditure of room tax revenues on tourism promotion and development by the City of Wisconsin Dells and the Village of Lake Delton must be done by their respective tourism entities, unless the municipalities create a tourism commission and forward the revenue to that commission.

### **Local Adoption of the Tax**

To implement a room tax, a municipal governing body must adopt an ordinance that authorizes the tax, determines the tax rate, and designates the date the tax takes effect. The last statewide information regarding municipalities that levy the tax is included in financial reports filed with DOR for 2013. According to those reports, 274 of the state's 1,851 municipalities collected the tax in 2013.

DOR does not collect information on room tax rates. Surveys of room tax rates have been conducted by the Legislative Fiscal Bureau. These surveys found that room tax rates have ranged from 1% to 10%. The survey results are shown in Table 4. The rates shown in Table 4 for each year are for those municipalities that had a room tax in the prior year, according to the Department of Revenue's municipal financial reports, although one municipality no longer collected the tax in 2014. The most common rate found in the surveys was 5%. However, 52.8% of municipalities had a room tax rate greater than 5% in 2014.

### **Revenue from the Tax**

Table 5 indicates the annual amount of room

**Table 4: Room Tax Rates -- 2008, 2010, 2012, and 2014**

Tax Rate	Number of Municipalities			
	2008	2010	2012	2014
1.0%	1	1	1	1
2.0	1	1	2	2
2.5	2	2	2	1
3.0	22	19	19	17
3.5	1	1	1	1
4.0	25	27	31	32
4.5	22	26	22	25
5.0	52	45	47	50
5.5	16	21	27	26
6.0	36	40	40	37
6.5	6	7	7	8
7.0	24	23	24	22
7.5	1	3	2	3
8.0	34	38	40	39
9.0	1	1	1	1
10.0	<u>1</u>	<u>1</u>	<u>1</u>	<u>8</u>
Total	245	256	267	273

Source: Legislative Fiscal Bureau surveys

tax revenues reported to DOR on municipalities' financial reports from 2004 through 2013, on a statewide basis, and the annual percentage change in revenues. Over the 10-year period, total room tax revenues declined compared to the previous year total only once. In 2009, room tax revenues declined by 12.4%, due primarily to the slowdown in the state's economy. Subsequently, total statewide room tax collections have rebounded, with 2013 being the highest year for total collections over the 10-year period. Total collections were 51.4% higher in 2013 than collections in 2004.

The appendix to this paper shows the 2014 room tax rate and 2013 revenue for each municipality that reported room tax revenue to DOR on municipal financial reports in 2013. In some instances, the amount of room tax collections a municipality includes in its DOR municipal financial report is net of those amounts that are provided to its local entity responsible for tour-

**Table 5: Room Tax Revenues\***

Year	Amount	Percent Change
2004	\$48,955,700	
2005	52,344,300	6.9%
2006	56,395,900	7.7
2007	60,910,700	8.0
2008	63,724,000	4.6
2009	55,831,300	-12.4
2010	60,717,300	8.8
2011	64,576,700	6.4
2012	69,590,600	7.8
2013	74,141,100	6.5

Source: Department of Revenue

\*Figures include the City of Milwaukee room tax collections, which are dedicated to the Wisconsin Center District.

ism promotion and development. Therefore, actual collections likely exceed the total collections shown in Table 5, as well as, for some municipalities, the amounts shown in the appendix to this paper.

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### Local Exposition District Taxes

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Effective April 26, 1994, 1993 Wisconsin Act 263 authorized cities, villages, and counties to individually or jointly create a local exposition district that is separate and distinct from the municipality, county, and state. Such a district has the power to build and operate an exposition center, own and lease property, enter into contracts, employ personnel, issue bonds, and, under certain conditions, impose three different local taxes (room tax, food and beverage tax, and car rental tax). The composition of the board of directors presiding over the district depends on the type and number of sponsors. If the district is sponsored by a city of the first class, the board is composed of 15 individuals, from both the public and private sectors, and appointment powers are spread between city, county, and state officials.

## Requirements to Levy Taxes

The requirements for a local exposition district to levy one or more of the three local taxes are very restrictive and probably only allow a district created by the City of Milwaukee to impose such taxes. The specific requirements that an exposition district must meet are as follows:

1. The municipality adopts a resolution certifying that the planned exposition center would be of substantial statewide public purpose. This requires an exposition center that: (a) includes an exhibition hall of at least 100,000 square feet; (b) is projected to support at least 2,000 full-time equivalent jobs; (c) is projected to stimulate at least \$6.5 billion in total spending in the state over a 30-year period; (d) is projected to attract at least 50,000 out-of-state visitors annually; and (e) is projected to generate at least \$150 million of incremental state income, franchise, and sales tax revenues over the 30-year period.

2. The district's sponsoring municipality agrees to stop imposing and collecting its room tax.

3. The district adopts a resolution to impose the tax(es), and a copy of the resolution is sent to the Secretary of the Department of Revenue at least 120 days before its effective date.

## Restrictions on Taxes

State statutes limit the amount, duration, and use of the three local taxes. First, the revenues of each of the district-wide local taxes must be used only for the district's debt service on its bond obligations. Once the district's bonds (those required to be issued by April 1, 1999, and those issued to refund that debt) are retired, the collection of these taxes must cease.

State statutes impose a maximum limit on the tax rate for each of the three taxes, as follows: (1) a 0.25% (0.50% with a majority vote of the

board) districtwide sales tax on certain food and beverage sales; (2) a 3% (4% with a majority vote of the board) districtwide sales tax on the rental of passenger cars without drivers; (3) a basic room tax of up to 3% of total districtwide room charges; and (4) if the sponsoring municipality is a city of the first class, the city may dedicate its existing room tax to the district.

DOR is responsible for administering any of the local taxes imposed by a local exposition district. The state distributes 97.45% of the taxes collected to the exposition district by the end of the month following the end of the calendar quarter in which the amounts were collected. The remaining 2.55% of collections are retained by the state to cover administrative costs. Any unencumbered balance in DOR's appropriation account for the administration of the tax that exceeds 10% of expenditures from the appropriation during the fiscal year is also distributed back to the district.

## Milwaukee's Exposition District

The City of Milwaukee has created a local exposition district called the Wisconsin Center Tax District for the purpose of acquiring and managing its exposition center facilities. The District is comprised of cities and villages wholly or partially in Milwaukee County. The taxes imposed by the District were first effective on January 1, 1995. The District Board increased the basic room tax from 2.0% to 2.5% on January 1, 2011, and the food and beverage tax from 0.25% to 0.5% on July 1, 2010.

Table 6 shows the tax rate and the amount of revenue collected for each of the taxes imposed by the Wisconsin Center District for calendar year 2013. As shown, the City of Milwaukee room tax dedicated to the District equals 7% of total room charges (this figure is also included in the Appendix). The City of Milwaukee room tax accounted for 39.2% of the District's tax collections in 2013.

**Table 6: Wisconsin Center District Collections (2013)**

	2013 Tax Rate	2013 Revenues
Basic Room Tax	2.5%	\$5,203,100
City of Milwaukee Room Tax	7.0	11,116,000
Food and Beverage Tax	0.5	9,628,900
Car Rental Tax	3.0	<u>2,417,100</u>
Total		\$28,365,100

Source: Department of Revenue

In 2013, a total of \$28,365,100 was collected by DOR from the District taxes. However, after 2.55% of revenues were deducted to pay for DOR administration of the taxes, actual distributions to the District for 2011 were \$27,641,800.

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### Local Professional Baseball Park District Taxes

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A local professional baseball park district for the construction and operation of a new baseball stadium for the Milwaukee Brewers was created by 1995 Wisconsin Act 56. The District is made up of five counties: Milwaukee, Ozaukee, Racine, Washington, and Waukesha. The District is governed by a 13-member board, appointed as follows: six persons appointed by the Governor; one person appointed by the Mayor of the City of Milwaukee; two people appointed by the Milwaukee County executive; one person appointed by the Racine County executive; one person appointed by the Waukesha County executive; one person appointed by the chairperson of the Ozaukee County Board of Supervisors; and one person appointed by the chairperson of the Washington County Board of Supervisors.

### Use of Sales and Use Tax Revenue

The District Board has the authority to enact 0.1% sales and use taxes in the five-county area.

Based on the Board's actions, the taxes were first imposed in January, 1996.

*Stadium Construction.* At the time Act 56 was passed by the Legislature, it was anticipated that stadium construction would cost \$250 million, of which \$160 million would come from the issuance of revenue bonds by the District. The District's initial \$160 million contribution established its 64% ownership share of the stadium. From 1996 through 1999, the District issued revenue bonds for the construction of the stadium and infrastructure improvements near the stadium totaling \$202 million. In addition, the District has entered into \$45 million in lease certificates of participation, which were used to fund the acquisition of leased capital equipment in the stadium (the scoreboard, drive mechanism for the retractable roof, seating, and food service equipment). Subsequently, in order to take advantage of lower interest rates, the District refinanced a portion of these debt obligations. These refunding debt issues also added \$12.1 million in principal debt, which results in \$259.1 million in total principal borrowed for the stadium construction and related equipment.

The debt service (the payment of principal and interest) on these debt instruments is paid from the 0.1% sales and use taxes imposed in the five-county District. In addition, District sales and use tax revenues, or interest earnings on those revenues, were applied to the stadium construction, infrastructure improvements, and the initial year of operation of the facility. Taking into account its reserves, the District had an estimated \$86.3 million in principal outstanding on its debt issues at the end of 2014.

*Stadium Maintenance and District Expenses.* In addition to funding the construction of the stadium, the 0.1% sales and use taxes will be used to contribute towards the maintenance and repair of the stadium over its 30-year anticipated life. A memorandum of understanding (MOU) signed by

representatives from the State of Wisconsin, Milwaukee County, the City of Milwaukee, and the Brewers indicates that the District's annual contribution will be the lesser of 64% (District's initial ownership share) of actual, annual maintenance costs or \$3.85 million. However, subsequent to the MOU, the Stadium District agreed to take on \$41.2 million of the Brewers' debt associated with the team's contribution toward the stadium construction. In exchange, the District's annual facility maintenance payment was reduced to \$2.16 million until 2008, at which time the Brewers assumed full responsibility for maintenance at Miller Park.

The District will also be responsible for major capital repairs and necessary improvements. Under an amendment to the MOU in 2004, the District will contribute \$2,200,000 per year to a segregated reserve fund for this purpose and the Brewers will contribute \$300,000 per year. Finally, revenues from the stadium sales and use taxes are used to fund other operations of the District, including the District's staff and other administrative costs.

*Early Retirement of Bonds and Reserves.* Act 56 specifies that if, at any time, the District's tax revenues exceed current operating expenses, the excess amount will be placed in a fund for future maintenance and capital improvement costs or to retire the bonds early.

Once sufficient funds are available to meet the obligations of the District, the 0.1% taxes will end. In a review of the District's costs released by the Legislative Audit Bureau in the spring of 2002, one year after the facility opened, it was estimated that it would be necessary to collect the taxes through 2014. However, lower than expected growth in sales and use tax revenues in recent years has extended the estimate of that date. An independent financial analysis of the District's long-term finances, which is conducted annually, indicates that if District sales and use tax revenues and its investment earnings grow at

the average, annual rate that the revenues have grown since the taxes were imposed, the taxes will likely have to be collected until sometime between 2018 and 2020. However, the analysis also indicates that if sales tax revenue growth and investment earnings are more modest, the taxes may have to be collected until 2021 or later.

DOR administers the sales and use taxes on behalf of the District. On a monthly basis, the Department distributes 98.5% of the taxes collected to the District, retaining 1.5% of collections for administrative expenses. Any unencumbered balance in DOR's appropriation account for the administration of the taxes at the end of each fiscal year is also distributed back to the District.

In 2013-14, the taxes generated revenues of \$27.1 million, net of the 1.5% fee retained by DOR for administering the taxes. Distributions of sales and use tax revenues to the District totaled \$439.8 million through September, 2014.

The District also receives revenue from the sale of Brewers license plates to vehicle owners in the state, which must be used to retire any outstanding debt of the District. These funds are distributed to the District in July of each year. In July, 2014, the District received \$225,900 associated with the sale of Brewers license plates.

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### **Local Professional Football Stadium District Taxes**

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A local professional football stadium district for the construction and maintenance of a renovated football stadium for the Green Bay Packers was created by 1999 Wisconsin Act 167. The Green Bay-Brown County Professional Football Stadium District is contiguous with Brown County and is governed by a seven-member board, appointed as follows: three persons appointed by

the Mayor of Green Bay, three persons appointed by the Brown County Executive, and one person appointed by the Ashwaubenon Village President.

The District board has several powers and duties related to the renovation and management of the professional football stadium facilities. Specifically, the District is provided authority, if approved by the electors of the District at referendum, to impose 0.5% sales and use taxes for purposes related to football stadium facilities. On September 12, 2000, the voters of Brown County approved the District resolution imposing the 0.5% sales and use taxes (at the same time, the voters rejected allowing Brown County to receive excess annual tax revenue after the District's annual stadium-related obligations were met).

DOR administers the sales and use taxes on behalf of the District. On a monthly basis, the Department distributes 98.5% of the taxes collected to the District. DOR is allowed to retain 1.5% of collections for administrative expenses. Any unencumbered balance in DOR's appropriation account for the administration of the taxes at the end of each fiscal year is also distributed back to the District.

The District sales and use taxes began to be collected on November 1, 2000. In 2013-14, the taxes generated revenues of \$23.6 million, net of the 1.5% fee retained by DOR for administering the taxes. Distributions of sales and use tax revenues totaled \$281.7 million through September, 2014.

The District also had authority to issue up to \$160 million in revenue bonds, excluding reserves and issuance costs, to acquire, construct, or renovate its professional football stadium facilities. In April, 2001, the District issued three series of revenue bonds totaling \$174.8 million (\$160 million for the stadium project and \$14.8 million to fund required reserves and cover the issuance costs of the bonds). In August, 2011, the

District retired all outstanding principal remaining on these bonds.

### **Use of Sales and Use Tax Revenues**

Act 167 limits the types and the amount of District or stadium-related costs that can be funded from District sales and use tax revenues. The first allowable use of the revenues was to pay the annual debt service on any outstanding District revenue obligations (bonds). Any excess revenues must be used for the following purposes, in the order listed:

*District Administration.* District administration expenses of up to \$750,000 in the first calendar year beginning after the District sales and use taxes are imposed, up to \$500,000 in the second calendar year beginning after the sales and use taxes are imposed, and up to \$100,000 per year, thereafter, for up to 29 years after the year in which the initial District administration expenses are paid or until the District board determines that the balance, plus any projected earnings, in a reserve for District administration expenses is sufficient to pay the District administration expenses throughout this period.

*Facility Maintenance and Operating Expenses.* Beginning in the third calendar year after the District sales and use taxes are imposed, an amount equal to \$3,400,000, less the annual amounts to be paid from the football stadium facility maintenance and operating fund, is used to pay the maintenance and operating costs of the football stadium facilities. The portion of the \$3,400,000 used to pay any compensation for employees of a municipality that provides maintenance or operating services for the football stadium facilities can be increased by up to 3% each year thereafter. All other portions of the \$3,400,000 may only be increased by up to 2% each year thereafter.

These payments are to be made annually for up to 27 years after the year in which the initial

maintenance payment is made or until the District board determines that the balance, plus any projected earnings, in the football stadium facility maintenance and operating fund is sufficient to pay the specified maintenance and operating expenses throughout this period.

### **Facility Maintenance and Operating Fund**

The District board is required to establish a facility maintenance and operating fund to which the following annual revenues must be deposited: (a) the amounts derived from the Packers football stadium donation state income tax checkoff; (b) the revenue received from the sale of engraved tiles or bricks; (c) the revenue received from the issuance of professional football team license plates; and (d) \$500,000 annually from a District fee or charge imposed on the right to purchase admission to events at the stadium facility, pursuant to an agreement with a professional football team.

In 2013-14, \$410,000 associated with the sale of license plates and \$24,400 associated with the voluntary football stadium donation state income tax checkoff were deposited to the fund. However, 2013 Wisconsin Act 20 effectively eliminates the football stadium donation state income tax checkoff. Act 20 specifies that, beginning with tax year 2014, any state voluntary income tax checkoff that does not generate \$75,000 in a year is to be permanently removed from state income tax forms beginning in the following tax year. As a result, the checkoff will likely be removed from state income tax forms in 2015.

These annual revenues to the facility operating and maintenance fund are to be used to reduce the annual District sales and use tax proceeds needed for annual maintenance and operating expenses. Once those annual expenses are met, any excess revenues deposited in the fund and interest earnings of the fund can be used to establish a reserve for future facility maintenance and operating expenses.

Given that all of the District's outstanding debt has been retired, annual sales tax revenues, aside from those required to fund District administration costs, are being deposited to the facility maintenance and operating fund. These deposits will continue to occur until the District has sufficient assets in the fund to cover the remaining years of facility maintenance the District is obligated by statute to fund (30 years total).

As of July 31, 2014, the District had \$55.7 million in investments in reserve to meet its long-term facility maintenance and operating obligations. The District currently estimates that it will have sufficient assets to cover its remaining facility maintenance and operation and District administration obligations by Spring, 2015. At that time, the District will notify DOR that its 0.5% sales and use taxes can be sunset, which will occur at the end of the first calendar year quarter that begins at least 120 days following this notification.

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### **Premier Resort Area Tax**

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A premier resort area tax option for units of local government that meet certain eligibility criteria was created by 1997 Wisconsin Act 27. The governing body of a political subdivision can enact an ordinance or adopt a resolution declaring itself to be a premier resort area if at least 40% of the equalized value of the taxable property within the political subdivision is used by retailers that fall within certain tourism-related standard industrial classifications. Proceeds from a premier resort area tax may only be used to pay for infrastructure expenses within the jurisdiction of that premier resort area. A municipality or county, all of which is included in a premier resort area, can enact an ordinance to impose a tax at a rate of 0.5% on the gross receipts from the sale, lease, or rental in the municipality or county of goods or services that are taxable under current state sales

tax provisions made by businesses that are included in a second list of tourism-related retailers (this list is more extensive than that used to determine whether the 40% threshold is met). However, the tax does not apply to the storage, use, or other consumption of taxable goods or services within the municipality or county (there is no "use" tax). Further, a county and a municipality within that county cannot each impose the tax on sales by the same tourism-related retailer.

DOR administers, enforces, and collects the premier resort tax. Specifically, DOR rules define the standard industrial classifications subject to the tax and determine whether businesses are subject to the tax. Businesses obtaining a business tax registration certificate from DOR are required to report the standard industrial classification for each place of business in the state. Counties and municipalities imposing the tax receive distributions from DOR that equal 97% of the collections for a reporting period. DOR is authorized to retain 3% of collections to cover the costs of administration, enforcement, and collection of the tax. Any unencumbered balance in DOR's appropriation account for the administration of the tax at the end of each fiscal year is also distributed back to the premier resort areas.

In 1998, the Village of Lake Delton and the City of Wisconsin Dells each enacted a 0.5% premier resort area tax under the statutory requirements. Under 2001 Wisconsin Act 16, the City of Eagle River was exempted from the statutory requirement that 40% of its equalized value be used by tourism-related retailers in order to declare itself a premier resort area. The City of Eagle River enacted a premier resort area tax in 2006. The City of Bayfield was provided a similar exemption by 2001 Wisconsin Act 109 and enacted a premier resort area tax in 2003.

Under 2005 Wisconsin Act 440, the villages of Sister Bay and Ephraim in Door County were also provided an exemption from the statutory requirement that 40% of their equalized value be

used by tourism-related retailers in order to declare themselves a premier resort area. 2013 Wisconsin Act 20 provided a similar exemption for the Village of Stockholm in Pepin County. In order to impose a premier resort area tax, each village governing body must adopt a resolution proclaiming its intent to impose the tax and the same resolution must be adopted by a majority of electors in the village at referendum. Neither village in Door County has enacted the resolution required to impose the premier resort area tax. The Village of Stockholm electors passed the resolution enacted by their village board declaring themselves a premier resort area. The Village's tax was first imposed on October 1, 2014.

Under 2009 Wisconsin Act 28, any municipality that enacted an ordinance to impose a 0.5% premier resort area tax prior to January 1, 2000, can amend its ordinance to increase the tax rate to 1.0%. Only the Village of Lake Delton and the City of Wisconsin Dells meet this specified date. Both municipalities increased their premier resort area tax rates to 1%, effective January 1, 2010. Subsequently, under 2013 Wisconsin Act 20, the rate in these two municipalities could be increased to 1.25%, if approved by a majority of the municipal electors. Following such approval, both municipalities increased their premier resort area tax rate to 1.25%, effective July 1, 2014.

Table 7 lists the premier resort area tax revenues for those municipalities that imposed the tax during 2013. The amounts shown are net of the 3% retained by DOR for the Department's costs of administering the tax.

**Table 7: Premier Resort Area Tax Revenues (2013)**

	Current Rate	Revenues
Bayfield	0.50%	\$68,500
Eagle River	0.50	169,100
Lake Delton	1.25*	4,765,000
Wisconsin Dells	1.25*	<u>1,256,500</u>
Total		\$6,259,100

\*2013 rate was 1.0%.

Source: Department of Revenue

## APPENDIX

### 2014 Room Tax Rates and 2013 Reported Revenues

Municipality <sup>(1)</sup>	2014 Room Tax Rate <sup>(2)</sup>	2013 Reported Tax Revenues <sup>(3)</sup>	Municipality <sup>(1)</sup>	2014 Room Tax Rate <sup>(2)</sup>	2013 Reported Tax Revenues <sup>(3)</sup>
<b>Adams</b>			<b>Columbia</b>		
Adams (C)	5.5%	\$2,042	Caledonia (T)	4.0%	\$60,578
Adams (T)	5.5	27,872	Columbus (C)	3.0	22,816
Dell Prairie (T)	5.0	19,742	Portage (C)	6.0	147,268
Rome (T)	5.5	14,781	Wisconsin Dells (C)	5.0	1,469,090
Strongs Prairie (T)	5.5	62,435			
<b>Ashland</b>			<b>Crawford</b>		
Ashland (C)	6.5	110,183	Bridgeport (T)	5.5	11,583
La Pointe (T)	6.5	130,574	Clayton (T)	5.0	4,566
			Prairie du Chien (C)	6.0	262,497
			Soldiers Grove (V)	5.0	10,409
<b>Barron</b>			<b>Dane</b>		
Rice Lake (C)	5.5	179,413	Blooming Grove (T)	6.0	83,099
Turtle Lake (V)	4.0	67,203	Burke (T)	3.0	23,297
			Fitchburg (C)	6.0	24,059
<b>Bayfield</b>			Madison (C)	9.0	10,898,415
Bayfield (C)	6.5	253,175	Madison (T)	8.0	139,873
Bayfield (T)	6.5	82,118	Middleton (C)	7.0	1,631,539
Bayview (T)	6.5	11,442	Middleton (T)	5.0	31,481
Cable (T)	4.0	16,554	Monona (C)	8.0	224,928
Drummond (T)	4.0	7,926	Stoughton (C)	6.0	42,417
Eileen (T)	6.5	35,707	Sun Prairie (C)	4.0	64,429
Grand View (T)	4.0	11,380	Verona (C)	7.0	194,667
Hughes (T)	4.0	4,538	Vienna (T)	3.0	72,600
Iron River (T)	3.0	683	Wauwaukee (V)	5.0	16,836
Namakagon (T)	4.0	96,037	Windsor (T)	3.0	8,209
Washburn (C)	6.5	28,882			
<b>Brown</b>			<b>Dodge</b>		
Allouez (V)	10.0	5,305	Beaver Dam (C)	5.0	125,851
Ashwaubenon (V)	10.0	305,681	Lomira (V)	4.0	10,226
Bellevue (V)	10.0	10,124	Waupun (C)	5.0	32,594
De Pere (C)	10.0	6,667			
Green Bay (C)	10.0	293,161	<b>Door</b>		
Howard (V)	10.0	10,871	Baileys Harbor (T)	5.5	76,451
Suamico (V)	10.0	105,469	Clay Banks (T)	5.5	860
			Egg Harbor (T)	5.5	90,535
<b>Buffalo</b>			Egg Harbor (V)	5.5	101,341
Alma (C)	5.0	2,894	Ephraim (V)	5.5	137,538
			Gardner (T)	5.5	6,845
<b>Burnett</b>			Gibraltar (T)	5.5	172,850
Siren (V)	5.0	61,849	Jacksonport (T)	5.5	21,108
			Liberty Grove (T)	5.5	75,074
<b>Chippewa</b>			Nasawaupee (T)	5.5	22,073
Chippewa Falls (C)	6.0	179,703	Sevastopol (T)	5.5	77,269
Lake Hallie (V)	6.0	173,052	Sister Bay (V)	5.5	129,547
Wheaton (T)	7.0	69,569	Sturgeon Bay (T)	5.5	6,485
			Sturgeon Bay (C)	5.5	137,702
<b>Clark</b>			Washington (T)	5.5	18,582
Abbotsford (C)	3.0	21,336			
Neillsville (C)	6.0	24,863			
Thorp (C)	5.0	31,024			

Municipality <sup>(1)</sup>	2014 Room Tax Rate <sup>(2)</sup>	2013 Reported Tax Revenues <sup>(3)</sup>	Municipality <sup>(1)</sup>	2014 Room Tax Rate <sup>(2)</sup>	2013 Reported Tax Revenues <sup>(3)</sup>
<b>Douglas</b>			<b>Juneau</b>		
Solon Springs (V)	2.0%	\$2,272	Lemonweir (T)	5.0%	\$4,772
Superior (C)	7.5	651,480	Mauston (C)	5.0	126,784
<b>Dunn</b>			New Lisbon (C)	5.0	19,782
Menomonie (C)	7.0	298,900	Union Center (V)	5.0	1,561
<b>Eau Claire</b>			<b>Kenosha</b>		
Altoona (C)	7.0	9,845	Kenosha (C)	8.0	527,961
Eau Claire (C)	8.0	1,555,285	Pleasant Prairie (V)	8.0	58,101
Union (T)	8.0	117,484	Wheatland (T)	8.0	6,475
<b>Fond du Lac</b>			<b>Kewaunee</b>		
Fond du Lac (C)	8.0	770,003	Algoma (C)	6.0	56,248
Ripon (C)	6.0	97,352	Kewaunee (C)	4.0	16,617
<b>Forest</b>			<b>La Crosse</b>		
Hiles (T)	4.5	4,495	Campbell (T)	5.0	41,031
Crandon (C)	4.5	5,508	Holmen (V)	5.0	17,321
Laona (T)	4.5	2,669	La Crosse (C)	8.0	1,435,307
Lincoln (T)	4.5	229	Onalaska (C)	8.0	844,463
<b>Grant</b>			West Salem (V)	1.0	6,972
Boscobel (C)	5.0	27,652	<b>Lafayette</b>		
Lancaster (C)	5.0	13,422	Belmont (V)	4.0	6,342
Platteville (C)	4.0	80,625	Darlington (C)	4.0	3,146
<b>Green</b>			<b>Langlade</b>		
Monroe (C)	4.0	67,203	Antigo (C)	6.0	96,317
New Glarus (V)	5.0	58,837	<b>Lincoln</b>		
<b>Green Lake</b>			Merrill (C)	4.0	4,461
Berlin (C)	4.0	8,916	Tomahawk (C)	4.0	40,151
Brooklyn (T)	5.0	32,158	<b>Manitowoc</b>		
Green Lake (C)	7.0	212,837	Manitowoc (C)	8.0	536,051
<b>Iowa</b>			Mishicot (V)	6.0	53,798
Dodgeville (C)	5.5	66,742	Two Rivers (C)	8.0	85,613
Mineral Point (C)	5.0	31,405	<b>Marathon</b>		
<b>Iron</b>			Mosinee (C)	5.5	20,247
Anderson (T)	5.0	41,388	Rib Mountain (T)	7.5	179,055
Hurley (C)	5.0	19,656	Rothschild (V)	7.5	514,889
Kimball (T)	5.0	37,289	Schofield (C)	6.5	29,262
Mercer (T)	4.5	11,401	Wausau (C)	8.0	770,774
<b>Jackson</b>			Weston (V)	7.0	241,800
Black River Falls (C)	7.0	2,607	<b>Marinette</b>		
Brockway (T)	7.0	222,637	Marinette (C)	6.0	266,987
<b>Jefferson</b>			<b>Marquette</b>		
Fort Atkinson (C)	5.0	33,488	Mecan (T)	4.5	12,792
Jefferson (C)	5.0	3,260	Montello (C)	4.5	2,159
Johnson Creek (V)	8.0	81,148	Montello (T)	4.5	10,225
Watertown (C)	3.0	75,785	Neshkoro (V)	4.5	232
			Packwaukee (T)	4.5	4,555
			Westfield (V)	4.5	14,749

Municipality <sup>(1)</sup>	2014 Room Tax Rate <sup>(2)</sup>	2013 Reported Tax Revenues <sup>(3)</sup>	Municipality <sup>(1)</sup>	2014 Room Tax Rate <sup>(2)</sup>	2013 Reported Tax Revenues <sup>(3)</sup>
<b>Milwaukee</b>			<b>Portage</b>		
Brown Deer (V)	7.0%	\$580,404	Plover (T)	8.0%	\$57,125
Cudahy (C)	7.0	5,654	Plover (V)	8.0	211,878
Franklin (C)	6.0	191,597	Stevens Point (C)	8.0	687,137
Glendale (C)	7.0	863,418	<b>Price</b>		
Greenfield (C)	7.0	15,708	Lake (T)	4.5	3,562
Milwaukee (C)	7.0	11,116,000	Park Falls (C)	4.5	15,737
Oak Creek (C)	6.0	621,940	Phillips (C)	3.0	19,252
Wauwatosa (C)	7.0	935,615	<b>Racine</b>		
West Allis (C)	6.0	55,817	Burlington (C)	6.0	51,829
West Milwaukee (V)	8.0	78,820	Caledonia (V)	8.0	3,515
<b>Monroe</b>			Mount Pleasant (V)	8.0	225,713
Sparta (C)	6.0	159,918	Racine (C)	8.0	213,157
Tomah (C)	8.0	404,700	Waterford (V)	7.0	37,620
<b>Oconto</b>			Yorkville (T)	8.0	2,871
Gillett (C)	6.0	2,264	<b>Richland</b>		
<b>Oneida</b>			Richland Center (C)	5.0	33,615
Lake Tomahawk (T)	4.0	3,824	<b>Rock</b>		
Minocqua (T)	4.0	86,526	Beloit (C)	8.0	67,408
Pelican (T)	3.5	54,800	Evansville (C)	7.0	20,325
Rhineland (C)	5.5	176,112	Janesville (C)	8.0	737,686
Three Lakes (T)	4.5	57,658	<b>Rusk</b>		
Woodruff (T)	4.0	8,226	Ladysmith (C)	4.0	23,384
<b>Outagamie</b>			<b>St. Croix</b>		
Appleton (C)	8.0	388,778	Baldwin (V)	5.0	72,669
Grand Chute (T)	6.0	1,048,227	Hudson (C)	3.0	191,762
Kaukauna (C)	5.0	1,487	New Richmond (C)	5.0	51,329
Kimberly (V)	3.0	8,329	<b>Sauk</b>		
Little Chute (V)	4.0	16,520	Baraboo (C)	6.0	6,426
<b>Ozaukee</b>			Delton (T)	5.0	121,260
Belgium (V)	7.0	4,761	Lake Delton (V)	5.0	8,199,960
Cedarburg (C)	5.0	69,138	Merrimac (T)	7.0	49,206
Grafton (V)	6.0	221,488	Reedsburg (C)	6.0	73,228
Meqon (C)	5.0	125,185	Sauk City (V)	3.0	21,148
Port Washington (C)	8.0	253,361	West Baraboo (V)	6.0	139,759
Saukville (V)	7.0	30,071	<b>Sawyer</b>		
<b>Pepin</b>			Hayward (C)	4.0	112,471
Pepin (V)	5.0	7,975	Hayward (T)	4.0	79,873
<b>Pierce</b>			Lenroot (T)	2.0	18,143
River Falls (C)	5.0	79,204	<b>Shawano</b>		
<b>Polk</b>			Belle Plaine (T)	3.0	28,372
Amery (C)	5.0	10,906	Cecil (V)	3.0	790
Luck (V)	4.0	12,399	Shawano (C)	4.5	2,231
St. Croix Falls (C)	4.0	16,222	Washington (T)	3.0	809
			Wescott (T)	4.5	19,475
			Wittenberg (T)	3.0	47,521

Municipality <sup>(1)</sup>	2014 Room Tax Rate <sup>(2)</sup>	2013 Reported Tax Revenues <sup>(3)</sup>	Municipality <sup>(1)</sup>	2014 Room Tax Rate <sup>(2)</sup>	2013 Reported Tax Revenues <sup>(3)</sup>
<b>Sheboygan</b>			<b>Washington</b>		
Elkhart Lake (V)	6.0%	\$478,471	Germantown (V)	6.0%	\$255,788
Kohler (V)	5.0	956,104	Hartford (C)	7.0	48,670
Plymouth (C)	7.0	126,222	Jackson (V)	5.0	39,979
Sheboygan (C)	8.0	1,195,326	West Bend (C)	8.0	301,559
Sheboygan (T)	6.0	40,829	<b>Waukesha</b>		
Sheboygan Falls (C)	5.0	24,263	Brookfield (C)	8.0	2,463,777
<b>Taylor</b>			Brookfield (T)	8.0	593,714
Medford (C)	4.0	43,700	Delafield (C)	8.0	364,101
Rib Lake (V)	5.0	1,752	Menomonee Falls (V)	8.0	161,753
<b>Trempealeau</b>			Mukwonago (V)	6.0	6,029
Trempealeau (V)	2.5	9,436	New Berlin (C)	8.0	300,257
<b>Vernon</b>			Oconomowoc (C)	6.0	385,647
Hillsboro (C)	5.0	22,096	Pewaukee (C)	6.0	723,963
Viroqua (C)	3.0	18,789	Waukesha (C)	8.0	599,504
<b>Vilas</b>			<b>Waupaca</b>		
Arbor Vitae (T)	4.0	60,132	Clintonville (C)	5.0	22,227
Boulder Junction (T)	4.5	101,437	Fremont (V)	4.5	9,074
Eagle River (C)	4.5	59,051	Fremont (T)	4.5	3,504
Lincoln (T)	4.5	9,715	New London (C)	6.0	7,367
Manitowish Waters (T)	4.5	59,030	Waupaca (C)	8.0	255,900
Presque Isle (T)	4.5	10,281	<b>Waushara</b>		
Saint Germain (T)	4.5	250,751	Dakota (T)	4.0	27,848
<b>Walworth</b>			Marion (T)	4.0	22,642
Delavan (C)	8.0	582,525	Mount Morris (T)	4.0	2,733
Delavan (T)	8.0	78,041	Plainfield (T) <sup>(4)</sup>	N.A	33
East Troy (V)	5.0	9,266	Wautoma (T)	6.0	43,761
Elkhorn (C)	6.0	120,486	Wild Rose (V)	4.0	1,886
Fontana (V)	5.0	382,868	<b>Winnebago</b>		
Geneva (T)	6.0	208,776	Neenah (C)	5.0	144,289
La Fayette (T)	6.0	36,283	Oshkosh (C)	10.0	1,393,597
Lake Geneva (C)	5.0	470,680	Wolf River (T)	4.5	5,626
Lyons (T)	3.0	700,049	Menasha (T)	6.0	781
Whitewater (C)	5.0	57,130	<b>Wood</b>		
Williams Bay (V)	5.5	8,395	Marshfield (C)	6.0	307,411
<b>Washburn</b>			Wisconsin Rapids (C)	8.0	<u>300,161</u>
Beaver Brook (T)	5.0	6,570	Total		\$74,141,099
Spooner (C)	5.5	4,946			

<sup>(1)</sup> T=Town, V=Village, C=City

<sup>(2)</sup> Rate effective on January 1, 2014, for those municipalities that, according to DOR reports, reported room tax revenues for 2013.

<sup>(3)</sup> Amounts reported on municipal financial report forms submitted to DOR. DOR does not audit these figures as they are not used for state aid purposes. Some municipalities do not show the share of room taxes going to their tourism entities on the financial report form. Figures include the City of Milwaukee 7% room tax collections for the Wisconsin Center District.

<sup>(4)</sup> Tax no longer collected in 2014.

Sources: Department of Revenue and Legislative Fiscal Bureau