

informational  
paper #17



# local government revenue options

legislative fiscal bureau  
state of wisconsin  
january 2021



# Local Government Revenue Options

Prepared by

Ryan Horton

Wisconsin Legislative Fiscal Bureau  
One East Main, Suite 301  
Madison, WI 53703  
<http://legis.wisconsin.gov/lfb>



# 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 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 authorized by the Legislature. While not allowed to levy a property tax, certain entities are allowed to levy other taxes, including: (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; and (2) 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. In addition, districts overseeing the construction and operation of a new baseball stadium for the Milwaukee Brewers and a renovated football stadium for the Green Bay Packers, were also allowed to impose sales and use taxes with each district.

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 and premier resort areas. For information on the authority, taxes, and finances of local professional baseball park and football stadium districts see Legislative Fiscal Bureau informational paper entitled "Local Professional Sports Facilities Financing."

---

## County Sales and Use Tax

---

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 in order to improve the administration and enforcement of the tax. The use tax component was added to decrease the incentive to make major purchases outside of a county to avoid paying the county sales tax. In addition, the purpose for which the county sales and use taxes may be imposed was limited to directly reducing the property tax levy. A subsequent 1998 state Attorney General opinion (OAG 1-98) interpreted this provision: "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. Effective January 1, 2020, Outagamie County (67<sup>th</sup> County) and effective April 1, 2020, Menominee County (68<sup>th</sup> County) began to impose the sales and use tax. Table 1 identifies the 66 counties with sales and use taxes for 2019.

[As of January 1, 2021, the following four counties do not impose the county sales and use tax: Manitowoc, Racine, 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 2013.

Table 2 compares the county share of 2019 county sales and use tax collections with the 2018(19) gross county property tax levy for the 66 counties with a tax in effect for 2019. On average, the county share was equivalent to 23.5% of the county levy for those counties with the taxes. The county share of the property tax levy varied from a low of 6.9% in Florence County to a high of 40.7% in Ozaukee County.

Net state sales tax collections after the retailers' discount totaled \$5,836.2 million in 2019-20. Therefore, if all counties had imposed the county sales tax, the estimated yield would have been \$573.4 million (after the \$10.2 million for state administrative costs). This would have equaled 25.7% of the \$2,229.8 million 2019(20) gross county property tax levy.

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

County	2013	2014	2015	2016	2017	2018	2019
Adams	\$1,262,619	\$1,376,312	\$1,427,405	\$1,480,647	\$1,502,031	\$1,619,635	\$1,755,582
Ashland	1,141,144	1,259,542	1,281,926	1,267,514	1,378,495	1,382,121	1,477,186
Barron	3,546,218	4,059,540	4,295,189	4,201,198	4,385,248	4,545,843	4,641,420
Bayfield	1,009,575	1,025,781	1,062,431	1,045,519	1,099,844	1,191,617	1,288,573
Brown	0	0	0	0	0	22,643,051	28,540,229
Buffalo	630,606	757,197	759,990	727,015	726,363	792,328	845,053
Burnett	827,205	922,613	938,883	988,596	1,040,429	1,110,518	1,170,468
Calumet						2,287,777	3,991,487
Chippewa	4,434,532	4,958,127	4,923,999	4,975,654	5,313,212	5,820,324	6,113,403
Clark	1,603,781	1,781,246	1,820,882	1,818,704	1,947,412	2,128,155	2,104,407
Columbia	3,802,238	4,183,187	4,233,278	4,391,884	4,866,485	4,740,714	4,978,035
Crawford	1,310,645	1,451,428	1,475,585	1,503,074	1,571,372	1,514,305	1,577,457
Dane	46,876,033	50,239,857	52,618,483	54,924,281	57,394,965	60,940,691	62,964,433
Dodge	5,309,989	5,954,084	5,732,174	5,907,833	6,620,448	6,846,899	6,913,135
Door	3,157,479	3,350,013	3,658,093	3,914,091	3,962,457	4,115,300	4,282,865
Douglas	3,616,318	4,236,567	4,322,614	3,852,217	3,814,280	4,020,096	4,348,264
Dunn	2,500,392	2,768,002	2,814,967	2,839,674	2,952,988	3,147,360	3,365,979
Eau Claire	8,875,923	9,582,033	10,127,245	10,020,414	10,393,895	10,803,330	11,090,958
Florence	209,773	238,587	243,320	240,625	268,693	283,978	288,853
Fond du Lac	6,903,653	7,286,408	7,599,139	8,093,424	8,211,906	8,372,558	8,750,661
Forest	420,721	451,510	506,854	540,004	648,395	554,247	586,602
Grant	2,910,085	3,193,482	3,267,522	3,303,469	3,449,080	3,468,323	3,583,851
Green	2,173,573	2,426,421	2,491,234	2,549,515	2,727,172	2,825,796	2,938,080
Green Lake	1,164,779	1,286,301	1,294,078	1,329,739	1,391,076	1,446,107	1,457,211
Iowa	1,478,820	1,621,333	1,688,280	1,720,396	1,785,539	1,844,199	1,890,833
Iron	405,385	435,179	442,998	471,870	504,553	467,412	514,443
Jackson	1,222,763	1,406,432	1,499,067	1,413,897	1,563,640	1,679,381	1,516,753
Jefferson	5,248,431	5,491,871	5,799,119	6,040,112	6,165,839	6,470,539	6,657,535
Juneau	1,416,362	1,475,555	1,550,116	1,635,156	1,783,152	1,851,800	1,904,313
Kenosha	10,976,604	12,755,961	13,890,547	13,766,666	14,166,161	14,384,102	15,749,159
Kewaunee					674,305	1,142,369	1,235,864
La Crosse	10,545,430	11,395,711	11,791,509	12,000,045	12,390,120	12,638,215	13,069,425
Lafayette	771,979	818,945	835,539	840,078	974,794	926,456	983,400
Langlade	1,392,996	1,481,501	1,561,144	1,645,434	1,658,022	1,695,177	1,801,462
Lincoln	1,739,037	1,731,543	1,842,076	1,930,909	2,056,871	2,133,224	2,212,181
Marathon	10,489,234	11,075,095	11,592,871	12,266,712	12,157,767	12,622,576	13,164,932
Marinette	3,018,762	3,077,998	2,983,011	3,446,233	3,425,633	3,457,049	3,756,265
Marquette	778,471	834,674	840,179	829,092	890,776	928,765	1,005,016
Milwaukee	65,151,272	69,828,194	70,635,556	72,374,702	74,354,751	77,538,845	81,821,898
Monroe	3,017,456	3,080,873	3,316,443	3,303,466	3,430,951	3,712,551	3,786,513
Oconto	1,575,994	1,642,855	1,738,807	1,946,407	2,018,912	2,025,874	2,110,300
Oneida	3,722,972	3,825,152	4,018,027	4,461,818	4,495,240	4,463,192	4,820,469
Ozaukee	6,776,910	7,335,952	7,770,135	8,000,133	8,144,983	8,442,458	8,895,308
Pepin	409,637	460,183	477,469	500,199	535,542	526,132	544,420
Pierce	1,733,386	1,972,094	2,049,427	2,117,585	2,201,963	2,300,911	2,405,413
Polk	2,508,974	2,822,492	2,892,862	3,081,234	3,186,231	3,368,867	3,582,040
Portage	5,290,272	5,534,608	5,931,529	6,291,029	6,324,387	6,677,303	6,979,849
Price	769,490	863,446	906,656	913,842	958,469	954,948	1,000,908
Richland	926,929	1,059,757	1,049,884	1,128,987	1,147,509	1,171,521	1,191,815
Rock	10,661,241	11,845,157	12,280,876	13,245,422	13,765,955	14,262,421	14,889,568
Rusk	820,469	975,242	925,782	892,809	865,811	921,363	973,903
St. Croix	5,798,648	6,556,908	6,831,250	7,267,078	7,631,279	8,096,138	8,656,280
Sauk	7,510,435	7,994,732	8,444,614	8,700,516	9,062,308	9,255,565	9,477,804
Sawyer	1,474,321	1,702,856	1,852,265	1,804,782	1,823,034	1,932,673	2,002,686
Shawano	2,123,794	2,251,171	2,354,377	2,514,032	2,691,910	2,706,189	2,886,857
Sheboygan					8,027,771	9,813,231	10,399,985
Taylor	1,080,130	1,148,581	1,197,027	1,189,667	1,228,523	1,253,571	1,270,902
Trempealeau	1,617,006	1,917,340	2,055,439	1,938,709	2,033,903	2,170,461	2,170,565
Vernon	1,440,303	1,536,237	1,649,723	1,675,913	1,717,371	1,796,938	1,834,563
Vilas	1,938,889	2,059,905	2,223,092	2,418,388	2,526,102	2,615,924	2,792,546
Walworth	7,670,907	8,391,794	8,608,623	9,163,989	9,451,002	10,118,375	10,795,326
Washburn	1,056,525	1,152,211	1,216,318	1,231,459	1,226,869	1,300,035	1,376,449
Washington	9,939,839	10,541,291	10,998,713	11,482,245	11,987,797	12,187,214	12,504,591
Waupaca	2,951,063	3,226,248	3,293,481	3,521,784	3,579,211	3,759,158	3,855,361
Waushara	1,171,735	1,244,240	1,282,253	1,320,040	1,420,594	1,485,363	1,545,843
Wood	<u>4,961,372</u>	<u>6,222,412</u>	<u>5,719,077</u>	<u>4,737,751</u>	<u>5,814,733</u>	<u>5,892,242</u>	<u>6,227,869</u>
Total	\$307,271,524	\$333,581,967	\$344,931,452	\$355,145,672	\$377,516,528	\$419,591,797	\$445,315,805

**Table 2: 2019 County Sales and Use Tax Revenue Distributions and Property Tax Levies**

County	2019 County Sales and Use Tax	2018(19) County Property Tax Levy	Sales and Use Tax as a % of Property Tax Levy	County	2019 County Sales and Use Tax	2018(19) County Property Tax Levy	Sales and Use Tax as a % of Property Tax Levy
Adams	\$1,755,582	\$18,191,669	9.7%	Marathon	\$13,164,932	\$49,489,843	26.6%
Ashland	1,477,186	7,424,335	19.9	Marinette	3,756,265	17,348,566	21.7
Barron	4,641,420	21,315,395	21.8	Marquette	1,005,016	13,342,094	7.5
Bayfield	1,288,573	9,603,508	13.4	Milwaukee	81,821,898	295,207,732	27.7
Brown	28,540,229	92,060,053	31.0	Monroe	3,786,513	18,615,684	20.3
Buffalo	845,053	6,759,606	12.5	Oconto	2,110,300	20,069,313	10.5
Burnett	1,170,468	10,166,607	11.5	Oneida	4,820,469	16,646,281	29.0
Calumet	3,991,487	21,174,476	18.9	Ozaukee	8,895,308	21,842,527	40.7
Chippewa	6,113,403	19,136,313	31.9	Pepin	544,420	4,188,116	13.0
Clark	2,104,407	16,708,710	12.6	Pierce	2,405,413	19,759,061	12.2
Columbia	4,978,035	27,287,561	18.2	Polk	3,582,040	23,100,829	15.5
Crawford	1,577,457	8,263,949	19.1	Portage	6,979,849	29,949,235	23.3
Dane	62,964,433	184,677,972	34.1	Price	1,000,908	9,107,892	11.0
Dodge	6,913,135	34,033,791	20.3	Richland	1,191,815	8,746,694	13.6
Door	4,282,865	29,773,544	14.4	Rock	14,889,568	67,636,546	22.0
Douglas	4,348,264	17,316,980	25.1	Rusk	973,903	8,249,411	11.8
Dunn	3,365,979	21,614,463	15.6	St. Croix	8,656,280	34,368,653	25.2
Eau Claire	11,090,958	34,019,075	32.6	Sauk	9,477,804	31,162,353	30.4
Florence	288,853	4,172,848	6.9	Sawyer	2,002,686	11,523,936	17.4
Fond du Lac	8,750,661	44,438,508	19.7	Shawano	2,886,857	15,816,455	18.3
Forest	586,602	5,574,628	10.5	Sheboygan	10,399,985	49,407,248	21.0
Grant	3,583,851	12,659,463	28.3	Taylor	1,270,902	11,529,367	11.0
Green	2,938,080	16,482,198	17.8	Trempealeau	2,170,565	13,354,085	16.3
Green Lake	1,457,211	14,270,281	10.2	Vernon	1,834,563	10,748,002	17.1
Iowa	1,890,833	12,384,430	15.3	Vilas	2,792,546	16,525,841	16.9
Iron	514,443	5,798,814	8.9	Walworth	10,795,326	58,906,849	18.3
Jackson	1,516,753	10,455,957	14.5	Washburn	1,376,449	10,831,075	12.7
Jefferson	6,657,535	29,650,834	22.5	Washington	12,504,591	37,296,182	33.5
Juneau	1,904,313	13,419,509	14.2	Waupaca	3,855,361	28,243,620	13.7
Kenosha	15,749,159	68,564,541	23.0	Wausara	1,545,843	17,280,898	8.9
Kewaunee	1,235,864	12,090,118	10.2	Wood	6,227,869	26,726,390	23.3
La Crosse	13,069,425	34,884,626	37.5	Total	\$445,315,805	\$1,893,833,577	23.5%
Lafayette	983,400	8,153,332	12.1				
Langlade	1,801,462	9,775,462	18.4				
Lincoln	2,212,181	14,509,243	15.2				

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

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 applied 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 a 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 required prior to the first day of the month in which an amendment or repeal of the ordinance is effective.

Table 3 lists all 42 local governments that either are imposing or had an ordinance to impose a local registration fee, on December 1, 2020. Since 2015, 40 local governments have adopted an ordinance to impose a new wheel tax or increase an existing wheel tax. In addition, three cities (Amery, Kenosha, and Mayville) imposed a local registration fee and then later rescinded the fee.

### **Revenue from the Fee**

Table 3 also compares the amount of revenue received by each local government that had a wheel tax in place for most of 2019, after DOT's administrative expenses, with each government's 2018(19) 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 17 cents per registration for administrative costs. In 2019, DOT retained \$371,600 to cover its expenses. The rest of the fee is remitted to the jurisdiction imposing the fee.

Based on estimated vehicle registrations for fiscal year 2020, if a local registration fee of \$10 was imposed statewide, \$47 million in annual revenue would be raised. That equals 1.6% of the 2019(20) gross municipal property tax levy and 2.1% of the gross county property tax levy for that year.

---

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

---

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.

2017 Act 59 established in statute an entity called a lodging marketplace to aid in the collection of applicable state and local taxes. A lodging marketplace is defined as an entity that provides a

**Table 3: Local Registration Fees and Fee Revenues**

Jurisdiction	Year First Imposed	2019 Fee Amount	2019 Revenue Disbursed*	2018(19) Local Property Tax Levy	Revenue as a % of Property Tax Levy
<b><u>County</u></b>					
St. Croix	2008	\$10	\$835,453	\$34,368,653	2.4%
Chippewa	2015	10	548,282	19,136,313	2.9
Iowa	2015	20	426,556	12,384,430	3.4
Marathon	2016	25	2,983,271	49,489,843	6.0
Lincoln	2017	20	546,213	14,509,243	3.8
Milwaukee	2017	30	17,248,804	295,207,732	5.8
Dane	2018	28	11,920,499	184,677,972	6.5
Green	2018	20	666,887	16,482,198	4.0
Eau Claire	2019	30	2,382,484	34,019,075	7.0
Portage	2019	25	1,181,345	29,949,235	3.9
Richland	2019	20	98,683	8,746,694	1.1
Langlade	2020	15		Effective January 1, 2020	
Dunn	2020	20		Effective April 1, 2020	
Crawford	2021	20		Effective January 1, 2021	
<b><u>City or Village</u></b>					
Milwaukee	2008	\$20	\$6,323,347	\$277,263,130	2.3%
Appleton	2015	20	1,204,917	44,173,508	2.7
Beloit	2015	20	561,783	15,647,471	3.6
Gillett	2015	20	22,567	487,194	4.6
Kaukauna	2015	10	164,652	8,985,349	1.8
Fort Atkinson	2016	20	210,296	7,378,945	2.8
Janesville	2016	20	1,073,288	36,628,014	2.9
Lodi	2016	20	59,649	1,929,419	3.1
Prairie Du Sac	2016	20	73,064	2,617,161	2.8
Sheboygan	2016	20	705,794	23,770,488	3.0
Tigerton	2016	10	6,852	105,445	6.5
Eden	2017	20	15,943	33,687	47.3
Evansville	2017	20	96,671	2,756,831	3.5
Iron Ridge	2017	10	11,501	288,179	4.0
Milton	2017	30	148,403	3,289,544	4.5
New London	2017	20	125,167	3,475,110	3.6
Platteville	2017	20	112,884	4,450,756	2.5
Portage	2017	20	162,725	5,682,547	2.9
Green Bay	2019	20	1,829,418	54,004,934	3.4
Bellevue	2019	20	181,826	3,594,700	5.1
Manitowoc	2019	20	444,640	15,627,417	2.8
Montello	2019	20	22,904	839,348	2.7
Rice Lake	2019	20	116,942	5,746,899	2.0
Waterloo	2019	15	40,486	1,985,716	2.0
Madison	2020	40		Effective February 1, 2020	
Baraboo	2020	20		Effective May 1, 2020	
Sauk City	2020	20		Effective May 1, 2020	
<b><u>Town</u></b>					
Arena	2015	\$20	\$25,125	\$237,820	10.6%

\*Fees first imposed in 2019 may only be partial year revenues.

Source: Department of Transportation

platform through which an unaffiliated third party offers to rent a short-term rental (fewer than 29 days) to an occupant and collects the consideration for the rental from the occupant. Under Act 59, a lodging marketplace is required to register with DOR for a license to collect certain taxes imposed by the state and local governments. After a lodging marketplace applies for and receives such a license, it is required to do the following if a short-term rental is rented through the marketplace: (a) collect sales and use taxes from the occupant and forward such amounts to DOR; (b) collect any applicable room tax from the occupant and forward it to the municipality; and (c) notify the owner of a short-term rental that the lodging marketplace has collected and forwarded the taxes. As of October, 2020, DOR reported 29 active lodging marketplace licenses.

Effective January 1, 2020, under 2019 Act 10, marketplace providers are required to collect and remit tax on the entire amount charged to the purchaser for all sales of taxable products and services that a marketplace provider facilitates on behalf of a marketplace seller. Under Act 10, if there is an offer to sell lodging, including short-term residential lodging, through a marketplace provider's website, the marketplace provider must collect the tax and forward it to the appropriate taxing agency. Prior to January 1, 2020, if a marketplace did not register as a lodging marketplace and did not collect and remit the taxes due, the seller was liable for remitting the tax. Sellers are currently no longer liable for municipal room taxes on sales facilitated by a marketplace, even if the marketplace does not collect the tax. Only the marketplace may be audited and held liable for the tax on the sale. As a result, a seller is liable only for municipal room taxes on sales not made through a marketplace.

### **Use of Room Tax Revenues**

Prior to June, 1994, municipalities were not restricted as to the tax rate or use of room tax collections. Subsequent to that date, municipalities are

limited to a maximum tax rate of 8% and are required to use at least 70% of any new room taxes be used for tourism promotion and development. Those local governments that had a room tax rate in place prior to June 1994, and retained more than 30% of the revenues from that rate, were "grandfathered in" and were allowed to continue to retain more than 30% of their room tax revenues from that rate.

2015 Act 55 eliminated the authority of a municipality to directly spend room tax revenue on tourism promotion and tourism development. Rather, a municipality must forward the required room tax revenue to a tourism commission, if one exists, or a tourism entity.

Act 55 also modified the 1994 grandfather clause, which generally permitted municipalities to retain more than 30% of room tax revenues, if they had been doing so as of that date. Beginning with the room taxes collected on January 1, 2017, the amount of room tax revenues that a municipality subject to the 1994 grandfather clause may retain for purposes other than tourism promotion and tourism development was limited. The limit could be gradually reduced over a period of five years, such that, by fiscal year 2021, an affected municipality will be able to retain only the same dollar amount of the room tax that it retained in fiscal year 2010, or 30% of its current year room tax revenues, whichever is greater.

A municipality can exceed the 8% maximum tax rate limit and fall below the 70% tourism promotion and tourism development 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 (10%), City of Brookfield (10.5%), City of La Crosse (9.5%), and several municipalities in Brown County (10%), Winnebago County (10%), and Outagamie County (10%) are the only municipalities that exceed the 8% maximum limit under these provisions.

### **Tourism Promotion and Tourism Development**

Tourism promotion and tourism development is defined 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 tourism development 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 tourism promotion activity must be reasonably likely to

generate paid overnight stays in that establishment.

### **Tourism Commission and Tourism Entity**

1993 Act 467 created the entity called a tourism commission to coordinate tourism promotion and tourism 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.

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, each municipality's representation on the Commission can vary from one to three members from each municipality depending on the amount of room tax revenues collected in that municipality. This governing body would also include 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.

The expenditure of room tax revenues on tourism promotion and tourism 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.

A 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 an organization that: (a) is a nonprofit organization, which existed before January 1, 2015; (b) spends at least 51% of its revenues on tourism promotion and tourism development; and (c) provides destination marketing staff and services for the tourism industry in a municipality. However, if no tourism entity exists, a municipality may contract with a nonprofit organization that either meets criteria (b) and (c) listed above or spends 100% of the room tax revenue it receives from a municipality on tourism promotion and tourism development, and meets criteria (a) and (c) listed above.

A tourism entity's governing body must include either of the following: (a) at least one owner or operator of a lodging facility that collects room tax and is located within the municipality where the tax is imposed; or (b) at least four owners or operators of lodging facilities that collect the room tax and are located in the tourism zone established by the municipalities. Tourism entities annually report to each municipality, from which the entity receives room tax revenues, the purposes for which those revenues were spent.

## Reporting Requirements

Under Act 55, every municipality that imposes a room tax must file an annual report with DOR on, or before, May 1. The following information from the previous year must be reported: (a) the amount of room tax revenue collected and the room tax rate imposed; (b) a detailed accounting of the amounts forwarded to a tourism entity or commission and the specification of the entity that received the revenue; (c) a detailed accounting of expenditures of \$1,000 or more made by the tourism entity or commission; and (d) for each tourism entity or commission that received room tax

revenues in the previous year, a list of the commission's or tourism entity's governing body members, and the name of the business entity each member owns, operates, or is employed by (if any). These reporting provisions were first effective in 2017, for the reporting of 2016 room tax activity.

## 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 2019. According to those reports, 293 of the state's 1,850 municipalities collected the tax in 2019.

Prior to 2017 Act 55, DOR did not collect information on room tax rates and surveys of room tax rates were conducted by the Legislative Fiscal Bureau. Beginning in 2017, room tax rates were required to be reported annually on room tax reports filed with DOR. Table 4 includes room tax rate data derived from survey results for years 2012 through 2016 and from DOR room tax reports for 2017 and 2019.

The 2019 room tax report found that room tax rates have ranged from 1% to 10.5%. The most common rates were 5% and 8%. However, 59% of municipalities had a room tax rate greater than 5% in 2019.

**Table 4: Room Tax Rates**

Tax Rate	Number of Municipalities			
	2014	2016	2017	2019
< 4.0%	22	19	17	20
4.0 and < 6.0%	133	131	141	134
6.0 and < 8.0%	70	68	61	59
8.0 and < 10.0%	40	48	55	60
10.0% +	<u>9</u>	<u>16</u>	<u>17</u>	<u>19</u>
Total	274	282	291	293

Source: Room Tax Report, Department of Revenue

## Revenue from the Tax

Table 5 indicates the annual amount of room tax revenues reported to DOR on municipalities' financial reports from 2010 through 2019, on a statewide basis, and the annual percentage change in revenues. Over the 10-year period, total room tax revenues increased every year compared to the previous year. Total collections were 77% higher in 2019 than collections in 2010. The number of municipalities imposing the tax, the rate, and overall sales are all factors that can influence revenue growth over time. Although not included in Table 5, 2020 will likely show a significant decrease in room tax revenues due to the COVID-19 pandemic. As a point of comparison, in 2009, room tax revenues declined by 12.4%, due primarily to the slowdown in the state's economy.

**Table 5: Room Tax Revenues**

Year	Amount*	Percent Change
2010	\$60,717,300	
2011	64,576,700	6.4%
2012	69,590,600	7.8
2013	74,046,400	6.5
2014	80,385,600	8.6
2015	88,930,800	10.6
2016	96,084,500	8.0
2017	99,592,600	3.7
2018	103,870,600	4.3
2019	107,757,500	3.7

Source: Department of Revenue

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

The appendix to this paper shows the 2019 room tax rate and revenue for each municipality that reported to DOR on room tax reports and municipal financial reports. 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 tourism promotion and tourism 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.

---

## Local Exposition District Taxes

---

This section describes the Wisconsin Center District, a local exposition district that includes Milwaukee County. The first part of this section describes the general authority of a local exposition district and provides some specific discussion on the Wisconsin Center District (WCD). The WCD's authority relating to the financing of a sports and entertainment arena in Milwaukee is discussed in the Legislative Fiscal Bureau's informational paper entitled, "Local Professional Sports Facilities Financing."

## Local Exposition District Authority

Cities, villages, and counties have the authority 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 requirements for a local exposition district to levy one or more of the three local taxes are very restrictive and likely 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 DOR Secretary at least 120 days before its effective date.

### **Milwaukee's Exposition District**

In 1995, the City of Milwaukee created a local exposition district called the Wisconsin Center 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 composition of the board of directors presiding over the district depends on the type and number of sponsors. Prior to 2015 Act 60, if the district is sponsored by a city of the first class, the board was composed of 15 individuals, from both the public and private sectors, with appointment powers spread between city, county, and state officials.

Under 2015 Act 60, the WCD board expanded from 15 to 17 members and includes the following members: (a) the Department of Administration (DOA) Secretary, or designee; (b) the Speaker of the Assembly and Majority Leader of the Senate, or their designees; (c) the Minority Leader of the Assembly and the Minority Leader of the Senate, or their designees; (d) the Milwaukee City and County comptroller or chief financial officer; (e) five members appointed by the Milwaukee County Executive; (f) two members appointed by the Mayor of the City of Milwaukee; and (g) three members appointed by the president of the governing body of the City of Milwaukee.

### **District Taxes**

The District first imposed taxes 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. Beginning January 1, 2021, the District Board increased the basic room tax rate from 2.5% to 3.0%.

Table 6 shows the tax rate and the amount of revenue collected for each of the taxes imposed by the WCD for calendar year 2019. 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 41% of the District's tax collections in 2019.

**Table 6: Wisconsin Center District Revenues**

	2019 Tax Rate	2019 Revenues
Basic Room Tax	2.5%	\$7,529,100
City of Milwaukee Room Tax	7.0	15,736,500
Food and Beverage Tax	0.5	12,133,200
Car Rental Tax	3.0	<u>3,099,100</u>
Total		\$38,497,900

Source: Department of Revenue

In 2019, a total of \$38,497,900 was collected by DOR from the District taxes. After 2.55% of revenues were deducted to pay for DOR administration of the taxes, actual distributions to the District for 2019 were \$37,516,200. Although not reflected in Table 6, District revenues have been significantly affected by the COVID-19 pandemic. Through October, 2020, year-to-date District revenues were down 48% as compared to the same 10-month period in 2019.

### **Restrictions on Taxes**

State statutes limit the amount, duration, and use of the three local taxes. The revenues of each of the district-wide taxes must be used first for the

district's debt service, but authorizes the district to use the revenue for other purposes after its bond obligations are retired if the continued imposition is approved by a majority vote of the WCD's board.

2015 Act 60 deleted the sunset of the WCD's food and beverage taxes (except the sunset would remain for certain retail grocers), vehicle rental tax, and local room taxes of a sponsoring municipality provided to WCD. Act 60 specifies that when the WCD's debt related to the District's exposition center facilities (excluding the sports and entertainment arena) is retired, the District's current food and beverage tax for food and beverage stores (primarily groceries) is to be ended. However, the District Board could reimpose the food and beverage tax on groceries by a majority vote of its members.

State statutes impose a maximum limit on the tax rate for each of the three district-wide 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.

2015 Wisconsin Act 60 expanded the authority

of the Wisconsin Center District to allow for the District to assist in the construction of a sports and entertainment arena in downtown Milwaukee to be used as the home arena of a professional basketball team and for other sports, recreation, and entertainment activities. The WCD's role in financing the arena is discussed in the Legislative Fiscal Bureau's informational paper entitled, "Local Professional Sports Facilities Financing."

---

### **Premier Resort Area Tax**

---

A premier resort area tax option is generally allowed for units of local government that meet certain eligibility criteria. 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 and 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. Similar exemptions were provided for the Village of Stockholm in Pepin County under 2013 Wisconsin Act 20 and the City of Rhinelander under 2015 Wisconsin Act 55. In order to impose a premier resort area tax, each municipal 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 municipality at referendum at the first spring primary or election or partisan primary or general election occurring at least 70 days from the date of adoption of the

resolution. The Village of Ephraim has not enacted a 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. The City of Rhinelander electors passed the resolution enacted by their city council declaring themselves a premier resort area. The City's tax was first imposed on January 1, 2017. The Village of Sister Bay electors passed the resolution enacted by their village board declaring themselves a premier resort area. Sister Bay's tax was first imposed on July 1, 2018.

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 2020. The amounts shown are net of the

**Table 7: Premier Resort Area Tax Revenues**

	2020 Tax Rate	2020 Revenues
Bayfield	0.50%	\$85,671
Eagle River	0.50	194,526
Lake Delton	1.25	5,038,944
Rhinelander	0.50	680,792
Sister Bay	0.50	200,793
Stockholm	0.50	5,633
Wisconsin Dells	1.25	<u>1,648,368</u>
Total		\$7,854,727

Source: Department of Revenue

3% retained by DOR for the Department's costs of administering the tax. Total premier resort area tax revenues in 2020 were down 22%, as compared to 2019, reflecting the impact of the COVID-19 pandemic. However, the overall revenue decline

can be primarily attributed to the Wisconsin Dells and Lake Delton premier resort taxing districts, which were impacted more severely as compared to the smaller districts in northern Wisconsin.

## APPENDIX

### 2019 Room Tax Rates and Reported Revenues

Municipality <sup>(1)</sup>	2019 Room Tax Rate <sup>(2)</sup>	2019 Reported Tax Revenues <sup>(3)</sup>	Municipality <sup>(1)</sup>	2019 Room Tax Rate <sup>(2)</sup>	2019 Reported Tax Revenues <sup>(3)</sup>
<b>Adams</b>			<b>Columbia</b>		
Adams (C)	5.0%	\$503	Caledonia (T)	2.4%	\$46,054
Adams (T)	5.5	9,434	Columbus (C)	6.0	90,502
Dell Prairie (T)	5.0	55,719	Portage (C)	6.0	159,709
Rome (T)	8.5	502,641	Wisconsin Dells (C)	5.5	1,966,571
Strongs Prairie (T)	5.5	46,924			
<b>Ashland</b>			<b>Crawford</b>		
Ashland (C)	6.5	129,789	Bridgeport (T)	5.0	11,639
La Pointe (T)	6.5	179,307	Ferryville (V)	4.0	11,423
			Prairie du Chien (C)	6.0	273,308
			Soldiers Grove (V)	5.0	5,910
<b>Barron</b>			<b>Dane</b>		
Barron (C)	6.0	33,893	Blooming Grove (T)	5.5	93,963
Rice Lake (C)	5.5	286,882	Fitchburg (C)	7.0	36,775
Turtle Lake (V)	4.0	74,104	Madison (C)	10.0	18,929,841
			Madison (T)	8.0	126,101
<b>Bayfield</b>			McFarland (V)	8.0	7,101
Bayfield (C)	8.0	350,108	Middleton (C)	8.0	1,986,710
Bayfield (T)	6.5	63,930	Middleton (T)	5.0	40,516
Bayview (T)	6.5	19,066	Monona (C)	8.0	263,115
Cable (T)	4.0	18,911	Mount Horeb (V)	5.0	80,821
Drummond (T)	4.0	12,390	Oregon (V)	8.0	50,206
Eileen (T)	6.5	78,026	Stoughton (C)	6.0	72,146
Grand View (T)	4.0	13,417	Sun Prairie (C)	7.0	362,822
Hughes (T)	3.0	4,706	Verona (C)	7.0	655,214
Iron River (T)	3.0	12,611	Vienna (T)	5.0	149,777
Namakagon (T)	4.0	123,858	Waunakee (V)	5.0	22,953
Washburn (C)	6.5	52,961	Windsor (T)	7.0	30,301
<b>Brown</b>			<b>Dodge</b>		
Allouez (V)	10.0	5,063	Beaver Dam (C)	5.0	120,032
Ashwaubenon (V)	10.0	467,501	Lomira (V)	4.0	7,694
Bellevue (V)	10.0	13,744	Waupun (C)	7.5	99,381
De Pere (C)	10.0	8,719			
Green Bay (C)	10.0	471,597	<b>Door</b>		
Howard (V)	10.0	12,958	Baileys Harbor (T)	5.5	117,837
Pulaski (V)	8.0	34,448	Clay Banks (T)	5.5	1,399
Suamico (V)	10.0	151,473	Egg Harbor (T)	5.5	140,768
			Egg Harbor (V)	5.5	136,436
<b>Buffalo</b>			Ephraim (V)	5.5	186,243
Alma (C)	5.0	3,155	Forestville (T)	5.5	200
			Gardner (T)	5.5	11,441
<b>Burnett</b>			Gibraltar (T)	5.5	230,108
Siren (V)	5.0	78,790	Jacksonport (T)	5.5	31,150
			Liberty Grove (T)	5.5	104,484
<b>Calumet</b>			Nasewaupsee (T)	5.5	32,462
Brillion (C)	4.0	19,769	Sevastopol (T)	5.5	101,895
			Sister Bay (V)	5.5	196,411
<b>Chippewa</b>			Sturgeon Bay (T)	5.5	12,781
Chippewa Falls (C)	6.0	222,949	Sturgeon Bay (C)	5.5	200,494
Lake Hallie (V)	8.0	369,373	Union (T)	5.5	1,531
			Washington (T)	5.5	27,714
<b>Clark</b>					
Abbotsford (C)	3.0	26,703			
Neillsville (C)	6.0	32,312			
Thorp (C)	5.0	39,827			

Municipality <sup>(1)</sup>	2019 Room Tax Rate <sup>(2)</sup>	2019 Reported Tax Revenues <sup>(3)</sup>	Municipality <sup>(1)</sup>	2019 Room Tax Rate <sup>(2)</sup>	2019 Reported Tax Revenues <sup>(3)</sup>
<b>Douglas</b>			<b>Juneau</b>		
Solon Springs (V)	2.0%	\$9,364	Lemonweir (T)	5.0%	\$36,751
Superior (C)	7.5	864,506	Mauston (C)	5.0	155,202
			New Lisbon (C)	5.0	35,844
<b>Dunn</b>			Union Center (V)	5.0	881
Menomonie (C)	7.0	466,087			
			<b>Kenosha</b>		
<b>Eau Claire</b>			Kenosha (C)	8.0	958,324
Altoona (C)	7.0	221,194	Pleasant Prairie (V)	8.0	80,702
Eau Claire (C)	8.0	2,017,248	Wheatland (T)	8.0	4,392
Union (T)	8.0	142,260			
			<b>Kewaunee</b>		
<b>Fond du Lac</b>			Algoma (C)	6.0	80,260
Fond du Lac (C)	8.0	1,094,120	Kewaunee (C)	4.0	27,370
Ripon (C)	7.0	130,584			
			<b>La Crosse</b>		
<b>Forest</b>			Campbell (T)	5.0	25,032
Crandon (C)	4.5	15,476	Hamilton (T)	1.0	1,485
Hiles (T)	4.5	5,150	Holmen (V)	5.0	17,747
Laona (T)	4.5	3,385	La Crosse (C)	9.5	2,879,499
Lincoln (T)	4.5	3,312	Onalaska (C)	8.0	807,953
Nashville (T)	4.5	13,022	West Salem (V)	3.0	20,440
Wabeno (T)	3.0	1,531			
			<b>Lafayette</b>		
<b>Grant</b>			Belmont (V)	4.0	17,259
Boscobel (C)	5.0	41,108	Darlington (C)	4.0	5,007
Lancaster (C)	5.0	6,265			
Platteville (C)	5.0	175,973	<b>Langlade</b>		
			Antigo (C)	6.0	122,652
<b>Green</b>					
Monroe (C)	4.0	97,595	<b>Lincoln</b>		
New Glarus (V)	5.0	81,303	Merrill (C)	6.0	101,621
			Tomahawk (C)	4.0	46,440
<b>Green Lake</b>					
Berlin (C)	4.0	5,310	<b>Manitowoc</b>		
Brooklyn (T)	5.0	30,560	Manitowoc (C)	8.0	638,265
Green Lake (C)	7.0	91,184	Mishicot (V)	8.0	79,016
			Two Rivers (C)	8.0	116,372
<b>Iowa</b>					
Dodgeville (C)	5.5	79,127	<b>Marathon</b>		
Mineral Point (C)	5.0	54,864	Mosinee (C)	8.0	40,597
			Rib Mountain (T)	8.0	535,395
<b>Iron</b>			Rothschild (V)	8.0	636,892
Hurley (C)	5.0	29,642	Schofield (C)	8.0	15,093
Kimball (T)	5.0	50,368	Wausau (C)	8.0	975,538
Mercer (T)	4.5	100,644	Weston (V)	8.0	470,315
Montreal (C)	5.0	1,060			
			<b>Marinette</b>		
<b>Jackson</b>			Marinette (C)	6.0	297,210
Black River Falls (C)	7.0	9,067			
Brockway (T)	7.0	215,482	<b>Marquette</b>		
			Buffalo (T)	4.5	1,446
<b>Jefferson</b>			Harris (T)	4.5	1,108
Fort Atkinson (C)	5.0	46,578	Mecan (T)	4.5	13,883
Jefferson (C)	5.0	5,954	Montello (C)	2.0	7,097
Johnson Creek (V)	8.0	136,572	Montello (T)	4.5	9,907
Watertown (C)	5.0	123,732	Oxford (T)	4.5	3,383
			Packwaukee (T)	4.5	5,573
			Westfield (V)	4.5	3,283

Municipality <sup>(1)</sup>	2019 Room Tax Rate <sup>(2)</sup>	2019 Reported Tax Revenues <sup>(3)</sup>	Municipality <sup>(1)</sup>	2019 Room Tax Rate <sup>(2)</sup>	2019 Reported Tax Revenues <sup>(3)</sup>
<b>Milwaukee</b>			<b>Price</b>		
Brown Deer (V)	7.0%	\$504,958	Eisenstein (T)	4.5%	\$2,283
Cudahy (C)	7.0	10,816	Lake (T)	4.5	4,740
Franklin (C)	6.0	359,041	Park Falls (C)	4.5	21,341
Glendale (C)	7.0	913,726	Phillips (C)	3.0	18,117
Greenfield (C)	7.0	9,187	<b>Racine</b>		
Milwaukee (C)	7.0	15,736,548	Burlington (C)	6.0	126,889
Oak Creek (C)	8.0	1,160,965	Caledonia (V)	8.0	6,959
Wauwatosa (C)	7.0	1,607,813	Mount Pleasant (V)	8.0	381,969
West Allis (C)	7.0	343,377	Racine (C)	8.0	390,163
West Milwaukee (V)	8.0	230,535	Waterford (V)	8.0	15,725
<b>Monroe</b>			Yorkville (T)	8.0	6,409
Sparta (C)	7.0	152,262	<b>Richland</b>		
Tomah (C)	8.0	626,070	Richland Center (C)	5.0	58,866
<b>Oconto</b>			<b>Rock</b>		
Gillett (C)	6.0	2,067	Beloit (C)	8.0	206,697
<b>Oneida</b>			Evansville (C)	7.0	14,700
Minocqua (T)	4.0	444,410	Janesville (C)	8.0	1,107,159
Pelican (T)	3.5	55,465	<b>Rusk</b>		
Rhineland (C)	5.5	235,627	Ladysmith (C)	4.0	46,816
Three Lakes (T)	4.5	75,908	<b>St. Croix</b>		
Woodruff (T)	4.0	10,323	Baldwin (V)	5.0	76,007
<b>Outagamie</b>			Hudson (C)	3.0	263,744
Appleton (C)	10.0	183,440	New Richmond (C)	5.0	124,024
Grand Chute (T)	10.0	377,454	<b>Sauk</b>		
Kaukauna (C)	10.0	19,129	Baraboo (C)	6.0	9,395
Kimberly (V)	10.0	55,209	Delton (T)	5.5	146,555
Little Chute (V)	10.0	20,173	Lake Delton (V)	5.5	10,980,528
<b>Ozaukee</b>			Merrimac (T)	7.0	109,902
Belgium (V)	7.0	9,115	Prairie du Sac (T)	6.0	6,951
Cedarburg (C)	5.0	84,110	Reedsburg (C)	6.0	94,959
Grafton (V)	7.0	387,762	Sauk City (V)	6.0	45,329
Port Washington (C)	8.0	259,003	West Baraboo (V)	6.0	180,387
Saukville (V)	7.0	36,665	<b>Sawyer</b>		
<b>Pepin</b>			Hayward (C)	4.0	84,114
Pepin (V)	8.0	25,577	Hayward (T)	4.0	105,877
<b>Pierce</b>			Hunter (T)	4.0	167,965
River Falls (C)	5.0	140,602	Lenroot (T)	2.0	19,545
<b>Polk</b>			<b>Shawano</b>		
Amery (C)	5.0	4,475	Belle Plaine (T)	3.0	23,727
Luck (V)	2.0	11,911	Cecil (V)	3.0	40
Osceola (V)	3.0	15,525	Shawano (C)	4.5	25,569
St. Croix Falls (C)	4.0	19,204	Washington (T)	8.5	512
<b>Portage</b>			Wescott (T)	4.5	21,433
Plover (T)	8.0	70,932	Wittenberg (T)	8.0	55,054
Plover (V)	8.0	314,002			
Stevens Point (C)	8.0	945,953			

Municipality <sup>(1)</sup>	2019 Room Tax Rate <sup>(2)</sup>	2019 Reported Tax Revenues <sup>(3)</sup>	Municipality <sup>(1)</sup>	2019 Room Tax Rate <sup>(2)</sup>	2019 Reported Tax Revenues <sup>(3)</sup>
<b>Sheboygan</b>			<b>Washburn</b>		
Elkhart Lake (V)	7.0%	\$747,892	Beaver Brook (T)	5.0%	\$5,918
Kohler (V)	5.0	1,265,070	Spooner (C)	5.5	5,776
Plymouth (C)	8.0	210,813	<b>Washington</b>		
Sheboygan (C)	8.0	1,612,432	Germantown (V)	6.0	306,733
Sheboygan (T)	8.0	78,202	Hartford (C)	7.0	143,805
Sheboygan Falls (C)	5.0	34,785	Jackson (V)	5.0	48,484
Wilson (T)	8.0	91,655	West Bend (C)	8.0	388,438
<b>Taylor</b>			<b>Waukesha</b>		
Medford (C)	4.0	43,892	Brookfield (C)	10.5	3,389,098
Rib Lake (V)	5.0	1,830	Brookfield (T)	8.0	809,345
<b>Trempealeau</b>			Delafield (C)	8.0	489,393
Osseo (C)	5.0	5,016	Menomonee Falls (V)	8.0	369,061
Trempealeau (V)	2.5	7,336	Mukwonago (V)	6.0	13,457
<b>Vernon</b>			New Berlin (C)	8.0	248,484
Hillsboro (C)	5.0	27,962	Oconomowoc (C)	6.0	336,752
Viroqua (C)	3.0	23,507	Pewaukee (C)	6.0	808,854
<b>Vilas</b>			Waukesha (C)	8.0	718,772
Arbor Vitae (T)	4.0	80,724	<b>Waupaca</b>		
Boulder Junction (T)	5.5	154,947	Clintonville (C)	5.0	32,200
Eagle River (C)	4.5	72,251	Fremont (V)	4.5	14,939
Land O Lakes (T)	4.5	48,349	New London (C)	6.0	13,472
Lincoln (T)	4.5	13,940	Waupaca (C)	8.0	271,268
Manitowish Waters (T)	4.5	106,859	<b>Waushara</b>		
Plum Lake (T)	4.5	63,687	Dakota (T)	4.0	10,856
Presque Isle (T)	4.5	10,319	Marion (T)	4.0	32,918
Saint Germain (T)	4.5	385,087	Mount Morris (T)	4.0	6,673
Washington (T)	4.5	234,174	Wautoma (T)	4.0	27,911
<b>Walworth</b>			Wild Rose (V)	4.0	1,031
Delavan (C)	8.0	757,390	<b>Winnebago</b>		
Delavan (T)	8.0	141,583	Fox Crossing (V)	10.0	8,562
East Troy (V)	5.0	12,902	Menasha (C)	10.0	356
Elkhorn (C)	6.0	163,294	Neenah (T)	10.0	1,376
Fontana (V)	5.0	507,310	Neenah (C)	10.0	80,708
Geneva (T)	6.0	339,604	Oshkosh (C)	10.0	1,854,394
La Fayette (T)	6.0	44,127	Wolf River (T)	4.5	5,870
Lake Geneva (C)	5.0	798,242	<b>Wood</b>		
Lyons (T)	3.0	818,942	Marshfield (C)	8.0	563,079
Walworth (V)	5.0	1,995	Wisconsin Rapids (C)	8.0	<u>408,245</u>
Whitewater (C)	8.0	104,115	<b>Total</b>		
Williams Bay (V)	5.0	14,848	\$107,757,459		

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

<sup>(2)</sup> Rate in place on December 31, 2019, for those municipalities that, according to DOR room tax reports, reported room tax revenues for 2019.

<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. In certain instances, the amounts reported reflect revenue figures from the DOR room tax reports. Figures include the City of Milwaukee 7% room tax collections for the Wisconsin Center District.

Sources: Department of Revenue and Legislative Fiscal Bureau