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# Wisconsin Legislative Council

## AMENDMENT MEMO

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**Memo published:** February 5, 2024

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**2023 Assembly Bill 461**

**Assembly Substitute  
Amendment 1**

### **2023 ASSEMBLY BILL 461**

Under current law, any municipality that enacted a premier resort area tax prior to January 1, 2000 may increase the tax rate for the area to a maximum of 1.25 percent.<sup>1</sup> Additionally, current law specifies that premier resort area tax revenues must be used for infrastructure expenses. 2023 Assembly Bill 461 increases the maximum allowable tax rate for these qualifying municipalities to 1.5 percent, and specifies that the proceeds from the tax generated by the increase in rate must be used for public safety expenses.

### **ASSEMBLY SUBSTITUTE AMENDMENT 1**

For a municipality that enacted a premier resort area tax prior to January 1, 2000, Assembly Substitute Amendment 1 to Assembly Bill 461 specifies that proceeds from the tax may be used for either infrastructure or public safety expenses. As compared to Assembly Bill 461, the substitute amendment does not affect the maximum allowable premier resort area tax rate.

### **BILL HISTORY**

2023 Assembly Bill 461 was introduced by Representative Dallman on September 28, 2023. On December 8, 2023, Representative Dallman offered Assembly Substitute Amendment 1 to Assembly Bill 461. On February 1, 2024, the Assembly Committee on Ways and Means recommended adoption of Assembly Substitute Amendment 1 and passage of Assembly Bill 461, as amended, on successive votes of Ayes, 10; Noes, 1.

For a full history of the bill, visit the Legislature's [bill history page](#).

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<sup>1</sup> The municipalities that meet the requirements of this provision of current law are the City of Wisconsin Dells and the Village of Lake Delton.