



# Local Government Revenue Options

Informational Paper 15

Wisconsin Legislative Fiscal Bureau

January, 2017



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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. Effective Janu-

ary 1, 2017, Sheboygan County became the 63<sup>rd</sup> county to adopt the sales and use tax. Effective April 1, 2017, Kewaunee County is the 64<sup>th</sup> county to adopt the sales and use tax. Table 1 identifies the 62 counties with sales and use taxes for 2015.

[As of January 1, 2017, the following 8 counties do not impose the county sales and use tax: Brown, Calumet, Manitowoc, Menominee, Outagamie, 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 2009.

Table 2 compares the county share of 2015 county sales and use tax collections with the 2014(15) gross county property tax levy for the 62 counties with a tax in effect for 2015. On average, the county share was equivalent to 21.9% of the county levy for those counties with the taxes. The county share of the property tax levy varied from a low of 6.0% in Florence County to a high of 38.7% in Ozaukee County.

State sales tax collections totaled \$5,065.8 million in 2015-16. Therefore, if all counties enacted the county sales tax, the estimated yield would be \$497.7 million annually (after the \$8.9 million for state administrative costs). This would have equaled 23.9% of the \$2,086.5 million 2015(16) gross county property tax levy.

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

County	2009	2010	2011	2012	2013	2014	2015
Adams	\$1,109,145	\$1,156,644	\$1,180,943	\$1,275,582	\$1,262,619	\$1,376,312	\$1,427,405
Ashland	1,143,193	1,078,579	1,042,862	1,120,565	1,141,144	1,259,542	1,281,926
Barron	3,179,653	3,184,093	3,419,986	3,571,588	3,546,218	4,059,540	4,295,189
Bayfield	878,608	852,998	888,384	934,949	1,009,575	1,025,781	1,062,431
Buffalo	566,461	574,233	604,894	605,421	630,606	757,197	759,990
Burnett	798,361	792,836	822,172	852,990	827,205	922,613	938,883
Chippewa	3,635,511	3,688,795	4,183,851	4,373,366	4,434,532	4,958,127	4,923,999
Clark	1,013,864	1,249,439	1,425,623	1,532,795	1,603,781	1,781,246	1,820,882
Columbia	3,284,078	3,417,367	3,603,529	3,755,221	3,802,238	4,183,187	4,233,278
Crawford	1,282,615	1,255,398	1,304,584	1,304,938	1,310,645	1,451,428	1,475,585
Dane	40,306,210	40,500,551	43,602,262	44,380,103	46,876,033	50,239,857	52,618,483
Dodge	4,542,389	4,578,258	4,894,845	5,076,266	5,309,989	5,954,084	5,732,174
Door	2,903,389	2,867,741	2,991,834	3,081,689	3,157,479	3,350,013	3,658,093
Douglas	3,232,472	3,058,048	3,149,838	3,324,487	3,616,318	4,236,567	4,322,614
Dunn	2,111,532	2,085,971	2,277,757	2,386,742	2,500,392	2,768,002	2,814,967
Eau Claire	7,617,907	7,507,695	8,185,515	8,627,603	8,875,923	9,582,033	10,127,245
Florence	240,128	200,561	208,318	206,636	209,773	238,587	243,320
Fond du Lac	0	3,820,430	6,408,039	6,652,093	6,903,653	7,286,408	7,599,139
Forest	379,103	394,822	407,319	420,480	420,721	451,510	506,854
Grant	2,621,713	2,677,089	2,753,237	2,849,673	2,910,085	3,193,482	3,267,522
Green	1,955,958	1,933,383	2,096,042	2,193,014	2,173,573	2,426,421	2,491,234
Green Lake	1,002,143	1,021,327	1,124,711	1,171,648	1,164,779	1,286,301	1,294,078
Iowa	1,315,392	1,320,716	1,474,952	1,465,123	1,478,820	1,621,333	1,688,280
Iron	378,676	379,484	384,851	402,823	405,385	435,179	442,998
Jackson	1,028,308	1,047,026	1,161,660	1,189,336	1,222,763	1,406,432	1,499,067
Jefferson	4,844,164	4,791,031	4,968,257	4,982,887	5,248,431	5,491,871	5,799,119
Juneau	1,199,541	1,242,663	1,325,230	1,361,271	1,416,362	1,475,555	1,550,116
Kenosha	10,121,219	9,936,342	10,358,534	10,548,569	10,976,604	12,755,961	13,890,547
La Crosse	9,295,932	9,491,313	10,152,970	10,190,484	10,545,430	11,395,711	11,791,509
Lafayette	636,417	708,406	714,585	764,183	771,979	818,945	835,539
Langlade	1,319,293	1,298,680	1,371,396	1,385,331	1,392,996	1,481,501	1,561,144
Lincoln	1,485,181	1,452,866	1,495,044	1,594,185	1,739,037	1,731,543	1,842,076
Marathon	9,468,533	9,256,000	10,014,288	10,164,536	10,489,234	11,075,095	11,592,871
Marinette	2,675,749	2,567,659	2,784,959	2,823,624	3,018,762	3,077,998	2,983,011
Marquette	646,634	636,837	686,142	725,994	778,471	834,674	840,179
Milwaukee	60,123,082	60,145,503	64,811,003	64,299,590	65,151,272	69,828,194	70,635,556
Monroe	2,678,044	2,595,395	2,706,015	2,937,646	3,017,456	3,080,873	3,316,443
Oconto	1,329,728	1,333,488	1,446,058	1,480,658	1,575,994	1,642,855	1,738,807
Oneida	3,575,387	3,432,419	3,495,681	3,596,756	3,722,972	3,825,152	4,018,027
Ozaukee	5,939,366	5,939,136	6,279,457	6,398,782	6,776,910	7,335,952	7,770,135
Pepin	349,092	356,031	377,269	415,160	409,637	460,183	477,469
Pierce	1,424,041	1,528,708	1,545,033	1,662,880	1,733,386	1,972,094	2,049,427
Polk	2,220,092	2,283,431	2,355,220	2,410,000	2,508,974	2,822,492	2,892,862
Portage	4,756,933	4,684,716	4,994,704	5,110,268	5,290,272	5,534,608	5,931,529
Price	737,758	729,561	751,721	760,675	769,490	863,446	906,656
Richland	881,014	902,048	896,605	937,688	926,929	1,059,757	1,049,884
Rock	9,894,884	9,671,453	10,204,438	10,386,682	10,661,241	11,845,157	12,280,876
Rusk	680,670	666,097	729,412	770,910	820,469	975,242	925,782
St. Croix	4,778,628	4,884,056	5,082,990	5,447,155	5,798,648	6,556,908	6,831,250
Sauk	6,747,478	6,905,385	7,117,794	7,258,507	7,510,435	7,994,732	8,444,614
Sawyer	1,335,680	1,349,796	1,335,895	1,454,662	1,474,321	1,702,856	1,852,265
Shawano	2,093,208	1,955,642	2,053,750	2,074,080	2,123,794	2,251,171	2,354,377
Taylor	921,295	958,404	1,013,898	1,086,833	1,080,130	1,148,581	1,197,027
Trempealeau	1,306,049	1,351,773	1,501,125	1,602,758	1,617,006	1,917,340	2,055,439
Vernon	1,277,708	1,275,716	1,391,791	1,399,421	1,440,303	1,536,237	1,649,723
Vilas	1,803,919	1,770,483	1,777,594	1,888,673	1,938,889	2,059,905	2,223,092
Walworth	7,118,219	7,011,280	7,169,923	7,438,004	7,670,907	8,391,794	8,608,623
Washburn	934,295	972,802	977,149	1,002,805	1,056,525	1,152,211	1,216,318
Washington	8,770,885	8,674,395	9,140,342	9,495,319	9,939,839	10,541,291	10,998,713
Waupaca	2,632,612	2,692,034	2,873,804	2,934,922	2,951,063	3,226,248	3,293,481
Waushara	1,013,381	1,049,795	1,132,449	1,148,649	1,171,735	1,244,240	1,282,253
Wood	<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>	<u>6,222,412</u>	<u>5,719,077</u>
Total	\$268,135,866	\$271,698,526	\$291,421,071	\$297,608,373	\$307,271,524	\$333,581,967	\$344,931,452

**Table 2: 2015 County Sales and Use Tax Revenue Distributions and Property Tax Levies**

County	2015 County Sales and Use Tax	2014(15) County Property Tax Levy	Sales and Use Tax as a % of Property Tax Levy	County	2015 County Sales and Use Tax	2014(15) County Property Tax Levy	Sales and Use Tax as a % of Property Tax Levy
Adams	\$1,427,405	\$17,275,000	8.3%	Langlade	\$1,561,144	\$9,113,648	17.1%
Ashland	1,281,926	6,585,632	19.5	Lincoln	1,842,076	13,623,720	13.5
Barron	4,295,189	19,174,143	22.4	Marathon	11,592,871	47,152,340	24.6
Bayfield	1,062,431	9,480,660	11.2	Marinette	2,983,011	15,923,037	18.7
Buffalo	759,990	5,997,180	12.7	Marquette	840,179	11,621,283	7.2
Burnett	938,883	9,256,053	10.1	Milwaukee	70,635,556	283,838,126	24.9
Chippewa	4,923,999	17,213,415	28.6	Monroe	3,316,443	18,405,011	18.0
Clark	1,820,882	14,620,078	12.5	Oconto	1,738,807	18,277,172	9.5
Columbia	4,233,278	24,861,749	17.0	Oneida	4,018,027	15,493,817	25.9
Crawford	1,475,585	8,145,244	18.1	Ozaukee	7,770,135	20,054,460	38.7
Dane	52,618,483	154,379,173	34.1	Pepin	477,469	3,870,120	12.3
Dodge	5,732,174	32,726,320	17.5	Pierce	2,049,427	17,084,229	12.0
Door	3,658,093	26,305,294	13.9	Polk	2,892,862	21,825,018	13.3
Douglas	4,322,614	16,277,748	26.6	Portage	5,931,529	26,031,281	22.8
Dunn	2,814,967	20,935,324	13.4	Price	906,656	7,879,872	11.5
Eau Claire	10,127,245	27,690,121	36.6	Richland	1,049,884	6,691,961	15.7
Florence	243,320	4,068,206	6.0	Rock	12,280,876	63,045,891	19.5
Fond Du Lac	7,599,139	41,410,690	18.4	Rusk	925,782	6,371,043	14.5
Forest	506,854	5,356,450	9.5	Saint Croix	6,831,250	29,460,872	23.2
Grant	3,267,522	11,332,978	28.8	Sauk	8,444,614	29,878,109	28.3
Green	2,491,234	14,873,725	16.7	Sawyer	1,852,265	10,190,990	18.2
Green Lake	1,294,078	13,936,737	9.3	Shawano	2,354,377	14,887,787	15.8
Iowa	1,688,280	10,585,088	15.9	Taylor	1,197,027	10,941,321	10.9
Iron	442,998	4,214,102	10.5	Trempealeau	2,055,439	10,153,937	20.2
Jackson	1,499,067	10,027,638	14.9	Vernon	1,649,723	9,853,411	16.7
Jefferson	5,799,119	28,398,205	20.4	Vilas	2,223,092	12,862,031	17.3
Juneau	1,550,116	12,171,157	12.7	Walworth	8,608,623	61,153,472	14.1
Kenosha	13,890,547	61,980,164	22.4	Washburn	1,216,318	10,541,983	11.5
La Crosse	11,791,509	31,578,583	37.3	Washington	10,998,713	35,426,935	31.0
Lafayette	835,539	7,105,698	11.8	Waupaca	3,293,481	24,575,419	13.4
				Waushara	1,282,253	16,250,522	7.9
				Wood	<u>5,719,077</u>	<u>22,796,642</u>	25.1
				Total	\$344,931,451	\$1,573,238,015	21.9%

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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.

Table 3 lists all 23 local governments that either have imposed or have adopted an ordinance to impose a local registration fee, through December 1, 2016. Milwaukee County and the Cities of Milton, Platteville, and Portage have all adopted ordinances establishing a local registration fee in 2016, which will first be collected in early 2017. Those local governments that have

**Table 3: History of Local Registration Fees**

Jurisdiction	Year Imposed	Amount of Fee	Final Year
Kenosha (City)	1977	\$10	1978
Beloit (City)	1986	10	2015
	2015	20	-
Amery (City)	1987	5	1991
Marathon (County)	1987	10	1988
	2016	25	-
Sheboygan (City)	1990	10	2001
	2002	6	2006
	2016	20	-
St. Croix (County)	2008	10	-
Milwaukee (City)	2008	20	-
Mayville (City)	2009	10	2013
Janesville (City)	2012	10	2015
	2016	20	-
Chippewa (County)	2015	20	-
Appleton (City)	2015	20	-
Iowa (County)	2015	20	-
Arena (Town)	2015	20	-
Gillett (City)	2015	20	-
Kaukauna (City)	2015	10	-
Prairie du Sac (Village)	2016	20	-
Fort Atkinson (City)	2016	20	-
Lodi (City)	2016	20	-
Tigerton (Village)	2016	10	-
Milwaukee (County)	2017	30	-
Milton (City)	2017	30	-
Platteville (City)	2017	20	-
Portage (City)	2017	20	-

amended their fee, or rescinded and reimposed their fee, have more than one fee listed. Since 2015, 18 communities have adopted an ordinance to impose a new wheel tax or increase on existing wheel tax.

### Revenue from the Fee

Table 4 compares the amount of revenue received by each local government that had a wheel tax in place for the entire year in 2015, after DOT's administrative expenses, with each government's 2014(15) 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 retained 10 cents per registration for administrative costs through 2015. In 2015, DOT retained \$64,430 to cover its expenses. The

**Table 4: 2015 Local Registration Fee Revenue Distributions**

Jurisdiction	Fee Revenue	2014(15) Local Property Tax Levy	Revenue as a % of Property Tax Levy	Amount of Fee
Appleton (City)*	\$1,276,984	\$38,389,937	3.3%	\$20
Arena (Town)**	13,452	230,235	5.8	20
Beloit (City)***	543,338	14,300,038	3.8	20
Chippewa (County)	528,114	17,213,415	3.1	10
Iowa (County)*	385,742	10,585,088	3.6	20
Janesville (City)	551,817	31,641,003	1.7	10
Milwaukee (City)	6,659,152	248,353,582	2.7	20
St.Croix (County)	<u>780,736</u>	<u>29,460,872</u>	2.7	10
Total	\$10,739,335	\$390,174,170	2.8%	

\*Fee first effective February 1, 2015

\*\*Fee first effective April 1, 2015

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

rest of the fee is remitted to the jurisdiction imposing the fee. Effective July 1, 2016, DOT increased the administrative fee to 17 cents per registration.

Based on estimated vehicle registrations for fiscal year 2016, if a local vehicle registration fee of \$10 was imposed statewide, \$46.2 million in annual revenues would be raised. That equals nearly 1.7% of the 2015(16) 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.

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

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. 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 modified the 1994 grandfather clause, which generally permitted municipalities that had

imposed a room tax on May 13, 1994, 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, Act 55 limited 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. 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 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%), 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 Development**

Tourism promotion and development was defined under 2005 Wisconsin Act 135. Later, under 2015 Act 55, this term was retitled tourism promotion and tourism development. It 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 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.

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.

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. 2015 Act 301 defines a tourism entity to mean an organization that: (a) is a non-profit 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 such organization 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.

Under 2015 Acts 55 and 301, 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. Also, Act 55 requires that tourism entities report annually 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 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 are first effective in 2017, for reporting 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 2015. According to those reports, 282 of the state's 1,852 municipalities collected the tax in 2015.

Prior to Act 55, DOR did not collect information on room tax rates and surveys of room tax rates were conducted by the Legislative Fiscal Bureau. The 2016 survey found that room tax rates have ranged from 1% to 10%. The survey results are shown in Table 5. The rates shown in Table 5 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. The most common rates found in the surveys were 5% and 8%. However, 56% of municipalities had a room tax rate greater than 5% in 2016.

**Table 5: Room Tax Rates -- 2010, 2012, 2014, and 2016**

Tax Rate	Number of Municipalities			
	2010	2012	2014	2016
1.0%	1	1	1	0
2.0	1	2	2	3
2.5	2	2	1	1
3.0	19	19	17	15
3.5	1	1	1	0
4.0	27	31	32	30
4.5	26	22	25	28
5.0	45	47	50	47
5.5	21	27	26	26
6.0	40	40	37	35
6.5	7	7	8	8
7.0	23	24	22	22
7.5	3	2	3	3
8.0	38	40	39	47
9.0	1	1	1	1
10.0	<u>1</u>	<u>1</u>	<u>9</u>	<u>16</u>
Total	256	267	274	282

Source: Legislative Fiscal Bureau surveys

## Revenue from the Tax

Table 6 indicates the annual amount of room tax revenues reported to DOR on municipalities' financial reports from 2006 through 2015, 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 2015 being the highest year for total collections over the 10-year period. Total collections were 58% higher in 2015 than collections in 2006.

**Table 6: Room Tax Revenues\***

Year	Amount	Percent Change
2006	\$56,395,900	
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
2014	80,385,600	8.6
2015	88,930,800	10.6

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 2016 room tax rate and 2015 revenue for each municipality that reported room tax revenue to DOR on municipal financial reports in 2015. 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 6, 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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This section primarily 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 second part of this section describes WCD's authority relating to the financing of a sports and entertainment arena in Milwaukee.

### Local Exposition District Authority

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. 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.

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 ex-

position 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.

### 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. Under 2015 Act 60, effective August 14, 2015, the WCD board expanded from 15 to 17 members and the composition of the board was modified as follows: two members are the Speaker of the Assembly and the Majority Leader of the Senate, or their designees, rather than the Co-chairpersons of the Joint Committee on Finance or their designees; two additional members are the Minority Leader of the Assembly and, the Minority Leader of the Senate, or their designees; and, the DOA Secretary, who must be a member of the board, rather than the Secretary's designee.

After the construction of a sports and entertainment arena in Milwaukee (see later section) is complete the WCD board would undergo further changes in accordance with Act 60. The 17-member Board will ultimately include the following members: (a) the 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.

Table 7 shows the tax rate and the amount of revenue collected for each of the taxes imposed by the WCD for calendar year 2015. 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 40.8% of the District's tax collections in 2015.

**Table 7: Wisconsin Center District Collections (2015)**

	2015 Tax Rate	2015 Revenues
Basic Room Tax	2.5%	\$6,025,800
City of Milwaukee Room Tax	7.0	13,235,800
Food and Beverage Tax	0.5	10,518,000
Car Rental Tax	3.0	<u>2,633,900</u>
Total		\$32,413,500

Source: Department of Revenue

In 2015, a total of \$32,413,500 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 2015 were \$31,587,000.

### Restrictions on Taxes

State statutes limit the amount, duration, and use of the three local taxes. The revenues of each of the district-wide local 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) would be eliminated. However, at that point, Act 60 allows the District Board to 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 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 Sports and Entertainment Arena**

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 and facilities ("arena") in downtown Milwaukee. The District could issue up to \$203 million in bonds backed by existing WCD taxes and by state appropriations for the construction of an arena in downtown Milwaukee to be used as the home arena of a professional basketball team and for other sports, recreation, and entertainment activities.

*District and Team Agreements.* Act 60 required the District board to enter into a development agreement with a professional basketball team or its affiliate ("team") that requires the team to develop and construct sports and entertainment arena facilities to be financed in part by the District and leased to the team. Before a development agreement could be signed, Act 60 also required the team to enter into a non-relocation agreement with the District and, further, required the DOA Secretary to certify that the team has agreed to fund at least \$250 million for the development and construction of the arena.

As specified under Act 60, the non-relocation agreement requires the team, during the term of the lease with the District, to: (a) play substantially all of its home games at the arena, once constructed; (b) maintain its membership in

the National Basketball Association (NBA) or a successor league; (c) maintain its headquarters in Wisconsin; (d) maintain in its official team name the name of the sponsoring municipality; (e) not relocate to another political subdivision during the term of the lease; and (f) ensure that any person who acquires the team (if the team is sold, foreclosed, or ownership is transferred to another person), commits to acquire the team subject to the team's obligations under the non-relocation agreement. In addition, during the last 5 years of the original 30-year lease, and during any 5-year extension of the lease, Act 60 specifies that the team may negotiate, and enter into agreements, with third parties regarding the team playing its home games at a site different from the site to which the lease applies after the conclusion of the lease.

The lease between the team and the District, as specified under Act 60, is required to contain the following terms: (a) the term of the lease must be for 30 years, plus 2 extensions of 5 years each at the team's option; (b) the District must convey fee title of the Bradley Center and the land on which it is located to the team (free and clear of all liens, encumbrances, and obligations) and the team must agree to pay for all costs related to the demolition of the Bradley Center structure; (c) the team must be responsible for equipping, maintaining, operating, improving, and repairing the arena; and (d) an allowance for a separate agreement between the sponsoring municipality and the team that addresses the development and operation of a parking structure constructed as part of the arena and the ownership of and revenues from the parking structure.

Under Act 60 and the lease agreement, if the team breaches the development agreement or non-relocation agreement, the parent company of the team must be jointly and severally responsible with the team for costs related to equipping, maintaining, operating, improving, and repairing the arena during the term of the lease. Also, the

team is entitled to receive all revenues (other than revenues from a ticket surcharge) related to the operation or use of the arena, including, but not limited to, ticket revenues, licensing or user fees, sponsorship revenues, revenues generated from events that are held on the plaza that is part of the arena, revenues from the sale of food, beverages, merchandise, and parking, and revenues from naming rights.

An arena development agreement, a team non-relocation agreement, and a 30-year arena lease, management and operations agreement were signed by the District and the team on April 13, 2016. According to terms of the lease agreement, the team agrees to pay \$1 million in rent payments annually to the District. The arena is currently scheduled to be completed in 2018.

*Arena Construction and Financing.* According to the arena development agreement, signed April, 2016, the estimated cost to construct the arena, public entertainment plaza, and parking structure is \$524.1 million. Act 60 provides that \$203 million come from the issuance of bonds by the District to fund the development and construction of the arena. The City of Milwaukee is also contributing an estimated \$35 million in tax incremental financing for a parking structure and \$12 million in tax incremental financing for the public plaza adjacent to the arena. Beyond these public sources of funding, Senator Herbert H. Kohl gifted \$100 million for the purpose of facilitating the construction of the arena. The remaining project costs were committed by the owners of the Milwaukee Bucks, who agreed to pay, or cause to be paid, all project costs exceeding the District commitment, the City commitment and the Kohl commitment.

The District's \$203 million commitment will be paid out of proceeds from District issued appropriation bonds and revenue bonds. The District issued \$108.1 in appropriation revenue bonds, dated June 23, 2016, supported by; (a) a \$4 million annual general purpose revenue (GPR)

appropriation from the state to make grants to the District, limited to \$80 million and sunset in 2035-36; and (b) a separate \$4 million annual GPR appropriation from the state to the District, which is sunset in 2035-36, and is offset by an annual \$4 million GPR reduction in the county and municipal aid payment to Milwaukee County. On June 23, 2016, the state and District entered into a memorandum of understanding that requires the state to pay all monies appropriated from these appropriations directly to the Trustee established in the appropriation obligation bond indenture by July 1 of each year.

WCD also issued \$54.3 million in dedicated tax revenue bonds, dated June 23, 2016 and \$37.9 million in dedicated tax revenue refunding bonds, dated November 29, 2016, both of which are financed by indefinitely extending the existing WCD taxes (except for the food and beverage taxes for sales by retail grocers). These taxes would have otherwise ended after the District's existing debt is retired, which is scheduled to occur in 2032.

*Arena Ticket Surcharge.* Act 60 specifies that the WCD board require the sponsor of an event held at the arena to impose a \$2 surcharge on each ticket that is sold to the event. Estimated revenues from the surcharge would be \$2 million annually in the first year after the arena construction is complete and events begin to be held. The District board is required to remit 25% of the surcharge revenues to DOA for deposit in the general fund and the District would retain the remainder of the surcharge revenues, which the Board could use to offset the District's cost for the arena facilities. It is estimated the District will receive \$1.5 million annually for the surcharge and that GPR revenues to the state would increase by approximately \$500,000 annually to reflect the deposit of these funds to the general fund, which would partially offset state's cost for the arena facilities.

*Arena Maintenance and District Expenses.* According to terms of the arena lease agreement,

the team is responsible for all costs and expenses for additions and capital repairs that would be required to provide a level of amenities and technology at the arena that is at or above the median level of amenities and technology provided at arenas for NBA teams.

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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 \$56.5 million in principal outstanding on its debt issues at the end of 2016.

*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 in 1995 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, in 2002, 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 mainte-

nance at Miller Park.

The District will also be responsible for major capital repairs and necessary improvements. The segregated reserve fund is jointly funded by the district and the Brewers for major capital repair and improvement projects for Miller Park. 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. The District also receives annual rent payments from the Brewers for the use of the stadium in accordance with the lease agreement. The lease specifies that the Brewers pay the District \$900,000 annual rent for the first 10 years of the lease, \$1,200,000 annually for the second 10 years of the lease and \$1,208,401 for the third 10 years of the lease. The scheduled lease payments by the Brewers to the District for the next five years are \$1,200,000 per year for the years 2016-2020.

*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 District may not be able to retire the sales tax until a later date.

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 2015-16, the taxes generated revenues of \$29.6 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 \$501.2 million through October, 2016.

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, 2016, the District received \$239,900 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. Distributions of sales and use tax revenues totaled \$309.1 million through October, 2015. The last day the District sales and use tax was imposed was September 30, 2015.

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 remain-

ing 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 2015, \$412,600 associated with the sale of license plates and \$32,400 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.

### **Excess Sales and Use Tax Revenues**

On March 31, 2015, the District notified DOR that the facility maintenance and operating fund had revenues sufficient to meet the remaining years of the District's 27-year annual maintenance obligation and that DOR could end the District sales and use taxes. While the District board notified DOR that the District sales and use taxes could be ended on March 31, 2015, due to the timing needed to notify retailers, the taxes continued to be collected through September, 2015. Sales and use tax revenues collected after the date on which the District notified DOR to end the taxes were not used by the District in calculating the amounts needed to fully fund the District's stadium maintenance and operating fund, and were therefore in excess of the financial requirements established in statute for the District.

2015 Wisconsin Act 114, directs DOR to distribute no later than December 31, 2015, the excess sales and use tax revenues filed with DOR from April 1 to September 30, 2015, in the following amounts: (a) 25% to Brown County; and (b) 75% to the cities, villages, and towns within the county based on each municipality's share of the county's population. Any revenues filed by retailers or resulting from DOR sales tax audits after October 1, 2015, would be distributed in the same manner the following year, and each year thereafter.

DOR has distributed \$17.9 million in excess sales tax revenue to Brown County and its municipalities through September, 2016, as shown in Table 8. Under Act 114, Brown County and each municipality that receives excess revenue must deposit the revenue into a segregated account controlled by each government to use only for the purpose of providing property tax relief, tax levy supported debt relief, or economic development. Further, Brown County and recipient municipalities may not make expenditures from

**Table 8: Football Stadium District Excess Revenue Payments\***

Jurisdiction	Payment
<b>Counties</b>	
Brown	\$4,483,501
<b>Cities</b>	
De Pere	1,287,474
Green Bay	5,531,466
<b>Villages</b>	
Allouez	725,985
Ashwaubenon	892,108
Bellevue	792,745
Denmark	113,818
Hobart	419,935
Howard	995,689
Pulaski	173,863
Suamico	623,043
Wrightstown	141,584
<b>Towns</b>	
Eaton	82,512
Glenmore	59,554
Green Bay	109,220
Holland	81,525
Humboldt	69,478
Lawrence	248,361
Ledgeview	391,474
Morrison	84,943
New Denmark	82,581
Pittsfield	141,056
Rockland	93,575
Scott	189,798
Wrightstown	<u>118,716</u>
<b>Total</b>	<b>\$17,934,004</b>

\*Through September 2016

their segregated account unless a resolution is adopted which specifies the purpose for which the revenues will be spent and the amount of the revenues to be spent for that purpose.

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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. 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. 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. 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.

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 9 lists the premier resort area tax revenues for those municipalities that imposed the tax during 2015. The amounts shown are net of the 3% retained by DOR for the Department's costs of administering the tax.

**Table 9: Premier Resort Area Tax Revenues (2015)**

	Current Rate	Revenues
Bayfield	0.50%	\$80,600
Eagle River	0.50	169,900
Lake Delton	1.25	6,518,300
Stockholm	0.50	7,200
Wisconsin Dells	1.25	<u>1,880,100</u>
Total		\$8,656,100

Source: Department of Revenue



## APPENDIX

### 2016 Room Tax Rates and 2015 Reported Revenues

Municipality <sup>(1)</sup>	2016 Room Tax Rate <sup>(2)</sup>	2015 Reported Tax Revenues <sup>(3)</sup>	Municipality <sup>(1)</sup>	2016 Room Tax Rate <sup>(2)</sup>	2015 Reported Tax Revenues <sup>(3)</sup>
<b>Adams</b>			<b>Clark</b>		
Adams (C)	5.5%	\$1,751	Abbotsford (C)	3.0%	\$27,711
Adams (T)	5.5	13,589	Neillsville (C)	6.0	23,690
Dell Prairie (T)	5.0	27,307	Thorp (C)	5.0	31,049
Rome (T)	8.0	23,638	<b>Columbia</b>		
Strongs Prairie (T)	5.5	53,711	Caledonia (T)	4.0	70,335
<b>Ashland</b>			Columbus (C)	3.0	20,922
Ashland (C)	6.5	134,030	Portage (C)	6.0	135,849
La Pointe (T)	6.5	166,325	Wisconsin Dells (C)	5.5	2,040,987
<b>Barron</b>			<b>Crawford</b>		
Rice Lake (C)	5.5	221,598	Bridgeport (T)	5.0	16,426
Turtle Lake (V)	4.0	71,412	Clayton (T)	5.0	1,734
<b>Bayfield</b>			Prairie du Chien (C)	6.0	302,995
Bayfield (C)	6.5	302,979	Soldiers Grove (V)	5.0	10,003
Bayfield (T)	6.5	94,158	<b>Dane</b>		
Bayview (T)	6.5	15,872	Blooming Grove (T)	6.0	89,642
Cable (T)	4.0	15,964	Fitchburg (C)	6.0	27,788
Drummond (T)	4.0	6,309	Madison (C)	9.0	13,819,792
Eileen (T)	6.5	31,579	Madison (T)	8.0	148,807
Grand View (T)	4.0	11,734	Middleton (C)	7.0	1,876,931
Hughes (T)	3.0	4,110	Middleton (T)	5.0	30,529
Iron River (T)	3.0	698	Monona (C)	8.0	233,657
Namakagon (T)	4.0	132,295	Stoughton (C)	6.0	68,603
Washburn (C)	6.5	33,858	Sun Prairie (C)	4.0	73,218
<b>Brown</b>			Verona (C)	7.0	248,834
Allouez (V)	10.0	4,359	Vienna (T)	6.0	129,462
Ashwaubenon (V)	10.0	332,011	Waunakee (V)	5.0	19,005
Bellevue (V)	10.0	12,714	Windsor (T)	3.0	14,025
De Pere (C)	10.0	7,768	<b>Dodge</b>		
Green Bay (C)	10.0	352,409	Beaver Dam (C)	5.0	137,575
Howard (V)	10.0	12,240	Lomira (V)	4.0	10,674
Pulaski (V)	8.0	2,463	Waupun (C)	7.5	72,310
Suamico (V)	10.0	132,858	<b>Door</b>		
<b>Buffalo</b>			Baileys Harbor (T)	5.5	85,034
Alma (C)	5.0	4,222	Brussels (T)	5.5	53
<b>Burnett</b>			Clay Banks (T)	5.5	1,531
Siren (V)	5.0	69,163	Egg Harbor (T)	5.5	103,224
<b>Calumet</b>			Egg Harbor (V)	5.5	115,610
Brillion (C)	4.0	15,517	Ephraim (V)	5.5	153,334
<b>Chippewa</b>			Gardner (T)	5.5	10,401
Chippewa Falls (C)	6.0	192,933	Gibraltar (T)	5.5	189,276
Lake Hallie (V)	8.0	336,150	Jacksonport (T)	5.5	23,365
Wheaton (T)	7.0	80,242	Liberty Grove (T)	5.5	85,653
			Nasewaupee (T)	5.5	29,010
			Sevastopol (T)	5.5	85,577
			Sister Bay (V)	5.5	147,454
			Sturgeon Bay (T)	5.5	7,601
			Sturgeon Bay (C)	5.5	195,681
			Washington (T)	5.5	20,886

Municipality <sup>(1)</sup>	2016 Room Tax Rate <sup>(2)</sup>	2015 Reported Tax Revenues <sup>(3)</sup>	Municipality <sup>(1)</sup>	2016 Room Tax Rate <sup>(2)</sup>	2015 Reported Tax Revenues <sup>(3)</sup>
<b>Douglas</b>			<b>Juneau</b>		
Solon Springs (V)	2.0%	\$3,398	Lemonweir (T)	5.0%	\$10,957
Superior (C)	7.5	667,477	Mauston (C)	5.0	147,982
			New Lisbon (C)	5.0	19,436
<b>Dunn</b>			Union Center (V)	5.0	1,526
Menomonie (C)	7.0	344,694			
			<b>Kenosha</b>		
<b>Eau Claire</b>			Kenosha (C)	8.0	758,149
Altoona (C)	7.0	9,284	Pleasant Prairie (V)	8.0	62,122
Eau Claire (C)	8.0	1,774,937	Wheatland (T)	8.0	4,978
Union (T)	8.0	135,691			
			<b>Kewaunee</b>		
<b>Fond du Lac</b>			Algoma (C)	6.0	67,505
Fond du Lac (C)	8.0	764,781	Kewaunee (C)	4.0	14,501
Ripon (C)	6.0	103,576			
			<b>La Crosse</b>		
<b>Forest</b>			Campbell (T)	5.0	55,329
Hiles (T)	4.5	4,309	Holmen (V)	5.0	20,119
Crandon (C)	4.5	10,376	La Crosse (C)	8.0	1,708,404
Laona (T)	4.5	1,899	Onalaska (C)	8.0	787,079
Lincoln (T)	4.5	1,358	West Salem (V)	3.0	8,001
<b>Grant</b>			<b>Lafayette</b>		
Boscobel (C)	5.0	37,525	Belmont (V)	4.0	3,910
Lancaster (C)	5.0	2,478	Darlington (C)	4.0	3,882
Platteville (C)	5.0	119,187			
			<b>Langlade</b>		
<b>Green</b>			Antigo (C)	6.0	117,236
Monroe (C)	4.0	87,013			
New Glarus (V)	5.0	61,853	<b>Lincoln</b>		
			Merrill (C)	6.0	54,502
<b>Green Lake</b>			Tomahawk (C)	4.0	48,498
Berlin (C)	4.0	6,620			
Brooklyn (T)	5.0	35,767	<b>Manitowoc</b>		
Green Lake (C)	7.0	251,300	Manitowoc (C)	8.0	638,281
			Mishicot (V)	8.0	61,245
<b>Iowa</b>			Two Rivers (C)	8.0	97,078
Dodgeville (C)	5.5	79,040			
Mineral Point (C)	5.0	63,026	<b>Marathon</b>		
			Mosinee (C)	5.5	23,321
<b>Iron</b>			Rib Mountain (T)	8.0	183,946
Anderson (T)	5.0	560	Rothschild (V)	7.5	587,715
Hurley (C)	5.0	23,387	Schofield (C)	6.5	37,163
Kimball (T)	5.0	45,379	Wausau (C)	8.0	845,155
Mercer (T)	4.5	97,891	Weston (V)	8.0	225,128
<b>Jackson</b>			<b>Marinette</b>		
Black River Falls (C)	7.0	690	Marinette (C)	6.0	302,078
Brockway (T)	7.0	317,661			
			<b>Marquette</b>		
<b>Jefferson</b>			Buffalo (T)	4.5	1,975
Fort Atkinson (C)	5.0	34,432	Mecan (T)	4.5	13,550
Jefferson (C)	5.0	3,103	Montello (C)	2.0	2,637
Johnson Creek (V)	8.0	115,034	Montello (T)	4.5	10,478
Watertown (C)	5.0	153,940	Neshkoro (V)	4.5	318
			Packwaukee (T)	4.5	5,310
			Westfield (V)	4.5	13,141

Municipality <sup>(1)</sup>	2016 Room Tax Rate <sup>(2)</sup>	2015 Reported Tax Revenues <sup>(3)</sup>	Municipality <sup>(1)</sup>	2016 Room Tax Rate <sup>(2)</sup>	2015 Reported Tax Revenues <sup>(3)</sup>
<b>Milwaukee</b>					
Brown Deer (V)	7.0%	\$613,636	<b>Price</b>		
Cudahy (C)	7.0	7,787	Lake (T)	4.5%	\$5,805
Franklin (C)	6.0	235,797	Park Falls (C)	4.5	20,529
Glendale (C)	7.0	818,014	Phillips (C)	3.0	15,357
Greenfield (C)	7.0	17,136	<b>Racine</b>		
Milwaukee (C)	7.0	13,235,800	Burlington (C)	6.0	98,342
Oak Creek (C)	8.0	907,656	Caledonia (V)	8.0	3,709
Wauwatosa (C)	7.0	1,000,210	Mount Pleasant (V)	8.0	238,975
West Allis (C)	6.0	70,839	Racine (C)	8.0	172,816
West Milwaukee (V)	8.0	100,240	Waterford (V)	6.0	31,113
<b>Monroe</b>			Yorkville (T)	8.0	3,804
Sparta (C)	6.0	177,093	<b>Richland</b>		
Tomah (C)	8.0	663,608	Richland Center (C)	5.0	69,180
<b>Oconto</b>					
Gillett (C)	6.0	2,444	<b>Rock</b>		
<b>Oneida</b>			Beloit (C)	8.0	79,521
Lake Tomahawk (T)	4.0	7,592	Evansville (C)	7.0	15,270
Minocqua (T)	4.0	390,055	Janesville (C)	8.0	887,954
Rhineland (C)	3.0	192,167	<b>Rusk</b>		
Three Lakes (T)	4.5	66,866	Ladysmith (C)	4.0	30,040
Woodruff (T)	4.0	9,306	<b>St. Croix</b>		
<b>Outagamie</b>			Baldwin (V)	5.0	82,072
Appleton (C)	10.0	476,360	Hudson (C)	3.0	231,161
Grand Chute (T)	10.0	1,227,137	New Richmond (C)	5.0	67,398
Kaukauna (C)	10.0	1,111	<b>Sauk</b>		
Kimberly (V)	10.0	11,259	Baraboo (C)	6.0	6,843
Little Chute (V)	10.0	19,231	Delton (T)	5.5	129,575
<b>Ozaukee</b>			Lake Delton (V)	5.5	10,366,033
Belgium (V)	7.0	9,700	Merrimac (T)	7.0	63,265
Cedarburg (C)	5.0	80,752	Prairie du Sac (T)	6.0	3,177
Grafton (V)	7.0	265,288	Reedsburg (C)	6.0	87,901
Port Washington (C)	8.0	285,470	Sauk City (V)	6.0	45,650
Saukville (V)	7.0	33,431	West Baraboo (V)	6.0	178,713
<b>Pepin</b>			<b>Sawyer</b>		
Pepin (V)	5.0	10,892	Hayward (C)	4.0	130,708
<b>Pierce</b>			Hayward (T)	4.0	88,335
River Falls (C)	5.0	114,940	Lenroot (T)	2.0	17,420
<b>Polk</b>			<b>Shawano</b>		
Amery (C)	5.0	12,212	Belle Plaine (T)	3.0	24,177
Luck (V)	4.0	13,666	Cecil (V)	3.0	117
Osceola (V)	3.0	18,514	Shawano (C)	4.5	3,506
St. Croix Falls (C)	4.0	17,952	Washington (T)	3.0	739
<b>Portage</b>			Wescott (T)	4.5	21,181
Plover (T)	8.0	48,724	Wittenberg (T)	8.0	57,162
Plover (V)	8.0	248,683			
Stevens Point (C)	8.0	811,066			

Municipality <sup>(1)</sup>	2016 Room Tax Rate <sup>(2)</sup>	2015 Reported Tax Revenues <sup>(3)</sup>	Municipality <sup>(1)</sup>	2016 Room Tax Rate <sup>(2)</sup>	2015 Reported Tax Revenues <sup>(3)</sup>
<b>Sheboygan</b>			<b>Washburn</b>		
Elkhart Lake (V)	6.0%	\$563,908	Beaver Brook (T)	5.0%	\$7,683
Kohler (V)	5.0	1,046,583	Spooner (C)	5.5	6,028
Plymouth (C)	7.0	145,112	<b>Washington</b>		
Sheboygan (C)	8.0	1,498,840	Germantown (V)	6.0	303,255
Sheboygan (T)	8.0	78,909	Hartford (C)	7.0	90,384
Sheboygan Falls (C)	5.0	27,268	Jackson (V)	7.0	46,117
Wilson (T)	5.0	1,770	West Bend (C)	8.0	347,922
<b>Taylor</b>			<b>Waukesha</b>		
Medford (C)	4.0	45,673	Brookfield (C)	8.0	2,534,335
Rib Lake (V)	5.0	1,555	Brookfield (T)	8.0	642,292
<b>Trempealeau</b>			Delafield (C)	8.0	482,539
Trempealeau (V)	2.5	7,311	Menomonee Falls (V)	8.0	228,036
<b>Vernon</b>			Mukwonago (V)	6.0	6,366
Hillsboro (C)	5.0	25,072	New Berlin (C)	8.0	331,201
Viroqua (C)	3.0	24,177	Oconomowoc (C)	6.0	420,653
<b>Vilas</b>			Pewaukee (C)	6.0	773,768
Arbor Vitae (T)	4.0	67,126	Waukesha (C)	8.0	646,226
Boulder Junction (T)	4.5	118,288	<b>Waupaca</b>		
Eagle River (C)	4.5	65,539	Clintonville (C)	5.0	27,347
Land O Lakes (T)	4.5	45,419	Fremont (T)	4.5	4,485
Lincoln (T)	4.5	11,030	Fremont (V)	4.5	11,848
Manitowish Waters (T)	4.5	69,372	New London (C)	6.0	17,144
Plum Lake (T)	4.5	15,044	Waupaca (C)	8.0	258,266
Presque Isle (T)	4.5	9,284	<b>Waushara</b>		
Saint Germain (T)	4.5	309,139	Bloomfield (T)	4.0	593
Washington (T)	4.5	180,202	Dakota (T)	4.0	13,692
<b>Walworth</b>			Marion (T)	4.0	29,829
Delavan (C)	8.0	611,634	Mount Morris (T)	4.0	8,300
Delavan (T)	8.0	100,908	Wautoma (T)	6.0	20,775
East Troy (V)	5.0	5,815	Wild Rose (V)	4.0	2,192
Elkhorn (C)	6.0	143,191	<b>Winnebago</b>		
Fontana (V)	5.0	459,009	Menasha (C)	10.0	1,602
Geneva (T)	6.0	276,691	Menasha (T)	10.0	542
La Fayette (T)	6.0	38,522	Neenah (C)	10.0	150,940
Lake Geneva (C)	5.0	596,169	Oshkosh (C)	10.0	1,683,540
Lyons (T)	3.0	763,716	Wolf River (T)	4.5	6,160
Whitewater (C)	5.0	68,423	<b>Wood</b>		
Williams Bay (V)	5.0	6,900	Marshfield (C)	6.0	346,765
			Wisconsin Rapids (C)	8.0	<u>397,712</u>
			Total		\$88,930,828

(1) T=Town, V=Village, C=City

(2) Rate effective on January 1, 2016, for those municipalities that, according to DOR reports, reported room tax revenues for 2015.

(3) 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.

Sources: Department of Revenue and Legislative Fiscal Bureau