

PREMIER RESORT AREA TAXES

77.994 Premier resort area tax.

(1) Except as provided in sub. (2), a municipality or a county all of which is included in a premier resort area under s. 66.113 [s. 66.0515] may, by ordinance, impose a tax at a rate of 0.5% of the gross receipts from the sale, lease or rental in the municipality or county of goods or services that are taxable under subch. III made by businesses that are classified in the standard industrial classification manual, 1987 edition, published by the U.S. office of management and budget, under the following industry numbers:

NOTE: The bracketed language indicates the correct cross-reference. Corrective legislation is pending.

- (a) 5331 — Variety stores.
 - (b) 5399 — Miscellaneous general merchandise stores.
 - (c) 5441 — Candy, nut and confectionary stores.
 - (d) 5451 — Dairy product stores.
 - (e) 5461 — Retail bakeries.
 - (f) 5541 — Gasoline service stations.
 - (g) 5812 — Eating places.
 - (h) 5813 — Drinking places.
 - (i) 5912 — Drug stores and proprietary stores.
 - (j) 5921 — Liquor stores.
 - (k) 5941 — Sporting goods stores and bicycle shops.
 - (L) 5946 — Camera and photographic supply stores.
 - (m) 5947 — Gift, novelty and souvenir shops.
 - (n) 7011 — Hotels and motels.
 - (o) 7032 — Sporting and recreational camps.
 - (p) 7033 — Recreational vehicle parks and campsites.
 - (q) 7948 — Racing, including track operation.
 - (r) 7992 — Public golf courses.
 - (s) 7993 — Coin-operated amusement devices.
 - (t) 7996 — Amusement parks
 - (u) 7999 — Amusement and recreational services, not elsewhere classified.
- (2) Either a county or a municipality within that county, but not both, may impose a tax under sub. (1).

History: 1997 a. 27; 1999 a. 150 s. 672.

Tax 11.96 Delivery of ordinance or resolution; county, stadium, and premier resort area tax.

(1) **PURPOSE.** This section clarifies requirements for the timely delivery of county and stadium sales and use tax and premier resort area tax ordinances or resolutions to the secretary of revenue.

(2) TIME REQUIREMENT FOR DELIVERY.

(a) Adoption of county tax ordinance. Any Wisconsin county may impose county sales and use taxes by adopting an ordinance. Under s. 77.70, Stats., a certified copy of that ordinance shall be delivered to the secretary of revenue at least 120 days prior to its effective date. The effective date of the ordinance may only be on the first day of January, the first day of April, the first day of July, or the first day of October.

(b) Repeal of county tax ordinance. Under s. 77.70, Stats., a county described in par. (a) may repeal a county sales and use tax by delivering a certified copy of the repeal ordinance to the secretary of revenue at least 120 days before the effective date of the repeal. The effective date of the repeal may only be December 31.

Note: An ordinance to adopt or repeal a county sales and use tax or a premier resort area tax should be mailed to Wisconsin Department of Revenue, Office of the Secretary, Mail Stop 624A, PO Box 8933, Madison WI 53708-8933 or delivered to 2135 Rimrock Road, Madison, Wisconsin.

(c) Adoption of premier resort area tax ordinance. Any Wisconsin municipality or county wholly within a premier resort area under s. 66.1113, Stats., may impose a premier resort area tax, by adopting an ordinance. Under s. 77.9941 (1), Stats., a certified copy of that ordinance shall be delivered to the secretary of revenue at least 120 days prior to its effective date. The effective date of the ordinance may only be on the first day of January, the first day of April, the first day of July, or the first day of October.

(d) Repeal of premier resort area tax ordinance. Under s. 77.9941 (3), Stats., a county or municipality described in par. (c) may repeal a premier resort area tax by delivering a certified copy of the repeal ordinance to the secretary of revenue at least 60 days before the effective date of the repeal. The effective date of the repeal may only be December 31.

(e) Adoption of stadium tax resolution. A baseball park district created under subch. III of ch. 229, Stats., or a football stadium district created under subch. IV of ch. 229, Stats., may impose a stadium district sales and use tax, by adopting a resolution. Under ss. 229.68 (15) and 229.824 (15), Stats., a certified copy of that resolution shall be delivered to the secretary of revenue at least 120 days prior to its effective date. The effective date of the ordinance may only be on the first day of January, the first day of April, the first day of July, or the first day of October.

(f) Repeal of stadium tax resolution. A baseball park district and a football stadium district described in par. (e) may repeal a baseball or football stadium district tax by delivering a certified copy of the repeal resolution to the secretary of revenue at least 120 days before the effective date of the repeal. The effective date of the repeal may only be on the first day of January, the first day of April, the first day of July, or the first day of October.

(3) DELIVERY OF ORDINANCE OR RESOLUTION. An ordinance or resolution referred to in s. 77.70, 77.9941 (1) or (3), 229.68 (15), or 229.824 (15), Stats., is timely delivered to the secretary of revenue if, by the prescribed number of days before the effective date, any of the following occur:

(a) The ordinance or resolution is hand delivered to and received by the secretary of revenue.

(b) The ordinance or resolution is mailed in a properly addressed envelope with the postage duly prepaid, if the envelope is postmarked before midnight and the ordinance or resolution is received by the secretary of revenue within 5 days after the prescribed date.

(c) The ordinance or resolution is delivered by a carrier other than the U.S. postal service and the ordinance is received by the secretary of revenue.

Note: Section **Tax** 11.96 interprets ss. 77.70, 77.705, 77.706, 77.707, 77.9941 (1) and (3), 229.68 (15), and 229.824 (15), Stats.

History: Cr. Register, April, 2000, No. 532, eff. 5-1-00; correction in (2) (a) made under s. 13.93 (2m) (b) 7., Stats., Register July 2002 No. 559; EmR0924: emerg. am. (title) and (1) to (3), cr. (2) (c) to (h), eff. 10-1-09; CR 09-090: am. (title) and (1) to (3), cr. (2) (c) to (h) Register May 2010 No. 653, eff. 6-1-10; CR 12-014: am. (title), (1), r. (2) (g), (h), am. (3) (intro.) Register August 2012 No. 680, eff. 9-1-12.