
Wisconsin Legislative Council

ACT MEMO



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2023 Wisconsin Act 134 [2023 Senate Bill 451]

Use of Premier Resort Area Tax Proceeds by Certain Municipalities

Under current law, certain counties and municipalities may enact an ordinance or adopt a resolution declaring themselves to be a premier resort area. In turn, a county or municipality located entirely within a premier resort area may impose a tax (“a premier resort area tax”) on the gross receipts from the sale, lease, or rental of certain goods and services sold by tourism-related retailers.

State law generally limits a county or municipality’s premier resort area tax rate to 0.5 percent. However, a municipality with a premier resort area tax that was effective prior to January 1, 2000, may establish a tax of up to 1.25 percent. Only the Village of Lake Delton and the City of Wisconsin Dells qualify for this higher tax rate, and both municipalities have increased their tax rate to 1.25 percent.

2023 WISCONSIN ACT 134

Prior to 2023 Wisconsin Act 134, state law restricted the use of premier resort area tax proceeds to spending on infrastructure expenses within the jurisdiction of a premier resort area. While the act generally preserves this restriction, the act creates a limited exemption for a municipality with a premier resort area tax that was effective prior to January 1, 2000. Specifically, the act provides that these municipalities (i.e., the Village of Lake Delton and the City of Wisconsin Dells) may use their premier resort area tax proceeds for infrastructure expenses and public safety expenses within the jurisdiction of a premier resort area.

Effective date: March 23, 2024

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

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