



## 2019 ASSEMBLY BILL 167

April 15, 2019 – Introduced by Representatives MILROY, MEYERS, QUINN, ANDERSON, CONSIDINE, MURSAU, OHNSTAD, SKOWRONSKI, SINICKI, SUBECK, C. TAYLOR and VRUWINK, cosponsored by Senators BEWLEY and CARPENTER. Referred to Committee on Ways and Means.

1     **AN ACT** *to amend* 66.0615 (1m) (a); and *to create* 66.0615 (1m) (em), 229.425  
2             and 229.46 (8) of the statutes; **relating to:** the creation of a local exposition  
3             district by the City of Superior.

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### *Analysis by the Legislative Reference Bureau*

Generally, under current law, a city, village, town, or county may create a local exposition district, either singly or with another political subdivision. A local exposition district is a unit of government that is separate from the political subdivision that creates it and has powers related to creating and operating an exposition center that is used for conventions, expositions, artistic and cultural events, and other cultural or commercial activities, but not primarily for recreational or sporting activities. This bill makes changes to the local exposition district law that apply only to future districts created by the City of Superior.

Under the bill, a future exposition district that is created by the City of Superior is not covered by the legislative finding that the provision of public funding and other assistance from the state and from local units of government to assist in the development and construction of sports and entertainment facilities serves a statewide public purpose. In addition, the bill changes the definition of “exposition center” for such a district to include sporting tournaments as an allowable primary purpose of structures that may be owned, operated, or leased by a district and to state that an exposition center is intended to be used by transient tourists.

Under the bill, before an enabling resolution adopted by the City of Superior to create an exposition district may take effect, it must be approved in a referendum by

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a majority of the electors in the city voting on the resolution, except that if the creation of a district by the City of Superior was approved in a referendum that was held in Douglas County in 2016, the referendum requirement is considered to be satisfied.

Under the bill, an exposition district created by the City of Superior may impose and collect a food and beverage tax and may also impose and collect a room tax at a maximum rate of 2 percent. The bill provides that the City of Superior may also impose and collect a room tax without regard to whether the district imposes a room tax. The bill prohibits the district from imposing a rental car tax. Finally, the bill requires the district to contract with a local tourism entity to promote, advertise, and publicize the exposition center and its facilities and related activities.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

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*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

1           **SECTION 1.** 66.0615 (1m) (a) of the statutes is amended to read:

2           66.0615 **(1m)** (a) The governing body of a municipality may enact an ordinance,  
3 and a district, under par. (e) or (em), may adopt a resolution, imposing a tax on the  
4 privilege of furnishing, at retail, except sales for resale, rooms or lodging to  
5 transients by hotelkeepers, motel operators, lodging marketplaces, owners of  
6 short-term rentals, and other persons furnishing accommodations that are available  
7 to the public, irrespective of whether membership is required for use of the  
8 accommodations. A tax imposed under this paragraph may be collected from the  
9 consumer or user, but may not be imposed on sales to the federal government and  
10 persons listed under s. 77.54 (9a). A tax imposed under this paragraph by a  
11 municipality shall be paid to the municipality and, with regard to any tax revenue  
12 that may not be retained by the municipality, shall be forwarded to a tourism entity  
13 or a commission if one is created under par. (c), as provided in par. (d). Except as  
14 provided in par. (am), a tax imposed under this paragraph by a municipality may not  
15 exceed 8 percent. Except as provided in par. (am), if a tax greater than 8 percent

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1 under this paragraph is in effect on May 13, 1994, the municipality imposing the tax  
2 shall reduce the tax to 8 percent, effective on June 1, 1994.

3 **SECTION 2.** 66.0615 (1m) (em) of the statutes is created to read:

4 66.0615 (**1m**) (em) Notwithstanding par. (e), if a district created by the city of  
5 Superior adopts a resolution imposing a room tax under par. (a), the amount of the  
6 tax may not exceed 2 percent of total room charges, and the city of Superior may also  
7 impose and collect a room tax under par. (a) without regard to whether the district  
8 imposes a room tax as provided in this paragraph.

9 **SECTION 3.** 229.425 of the statutes is created to read:

10 **229.425 Creation of a district, city of Superior. (1)** PROVISIONS THAT DO  
11 NOT APPLY TO CERTAIN DISTRICTS. With regard to any district that is created by the city  
12 of Superior on or after the effective date of this subsection .... [LRB inserts date], the  
13 following provisions do not apply:

14 (a) Section 229.40.

15 (b) Section 229.50 (1) (a) and (e).

16 (c) Subchapter IX of ch. 77.

17 **(2)** MODIFICATION OF PROVISIONS RELATING TO NEW DISTRICTS. With regard to any  
18 district that is created by the city of Superior on or after the effective date of this  
19 subsection .... [LRB inserts date], notwithstanding s. 229.41 (6), “exposition center”  
20 means one or more related structures, including fixtures and equipment, owned,  
21 operated, or leased by a district and used primarily for conventions, expositions,  
22 trade shows, musical or dramatic events, other events involving educational,  
23 cultural, or commercial activities, or sporting tournaments and intended to be used  
24 by transient tourists and to generate tourism activity including paid overnight stays  
25 and purchases at establishments where the taxes under s. 77.98 are imposed.

