



RESOLUTION # _____

**TO: HONORABLE MEMBERS OF THE LA CROSSE
COUNTY BOARD OF SUPERVISORS**

ITEM #

BOARD ACTION

Adopted: _____
For: _____
Against: _____
Abstain: _____
Abs/Excd: _____
Vote Req: _____
Other Action: _____

**PUBLIC WORKS &
INFRASTRUCTURE
COMMITTEE
ACTION**

Adopted: _____
For: _____
Against: _____
Abstain: _____
Abs/Excd: _____

**EXECUTIVE
COMMITTEE
ACTION**

Adopted: _____
For: _____
Against: _____
Abstain: _____
Abs/Excd: _____

**RE: REQUEST TO SEEK STATUTORY AUTHORITY TO DECLARE LA CROSSE COUNTY A
PREMIER RESORT AREA**

WHEREAS, La Crosse County is currently considering budget options to fund necessary highway maintenance and construction projects in La Crosse County; and,

WHEREAS, none of the budget options considered will meet all of the necessary maintenance needs for La Crosse County highways, and deferring maintenance projects to later dates will only result in more expensive maintenance options in the future; and,

WHEREAS, according to the Wisconsin Department of Tourism, the local economic impact of Visitor Spending is significant in La Crosse County at \$236.1 million, which this year moved La Crosse up to 9th out of 72 Counties in business activity related to tourism; and

WHEREAS, Wisconsin law provides the opportunity for a political subdivision to impose a .5% premier resort area sales tax on "Tourism Related Retailers" to pay for infrastructure expenses, which include constructing and improving roads and bridges; and,

WHEREAS, it is estimated by the Department of Revenue that a premier resort tax in La Crosse County would raise approximately an additional \$5.6 million annually in tax revenue; and,

WHEREAS, in order for La Crosse County to qualify as a premier resort area, Wis. Stat. Sec. 66.1113 would need to be amended to specifically add La Crosse County as an exception to the requirement that 40% of the equalized assessed value of taxable property in La Crosse County is used by tourism related retailers since La Crosse County does not meet that requirement; and,

WHEREAS, La Crosse County desires to seek such a change to State law to allow La Crosse County to enact an ordinance or resolution to declare itself to be a premier resort area.

NOW THEREFORE BE IT RESOLVED that the La Crosse County Board hereby requests that its state legislators seek the required change in Wisconsin law to enable La Crosse County to declare itself a premier resort area to enable imposition of a premier resort area tax.

BE IT FURTHER RESOLVED, that the La Crosse County Board hereby directs the County Clerk to place the question set forth below on the April 4, 2017 ballot as an advisory referendum:

"To pay for transportation infrastructure, should La Crosse County levy a 0.5 percent (1/2 cent on the dollar) sales tax on tourist related items sold, leased or rented through tourist related retailers?"

- a. Yes
- b. No

BE IT FURTHER RESOLVED that a copy of the resolution be sent to Governor Walker, Senator Shilling and Representatives Doyle and Billings.

FISCAL NOTE: No cost to La Crosse County. If the legislative amendment occurs, La Crosse County will have authority to impose a premier area resort tax that could raise an additional estimated \$5.6 million annually for infrastructure expenses.

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Date: _____

Date: _____

COMMITTEE CHAIR

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RECORDING CLERK

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	Reviewed Only	Recommended	Not Recommended	
Co. Admin.	<u>SO</u>	_____	_____	Requested By: Executive Committee
Fin. Director	_____	_____	_____	Date Requested: October 25, 2016
Corp. Counsel	_____	_____	_____	Drafted By: Corporation Counsel
Board Chair	_____	_____	_____	

Adopted by the La Crosse County Board this _____ Day of _____, 2017