



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: 7
 Against: 1
 Abstain: 2
 Abs/Excd: 1

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.

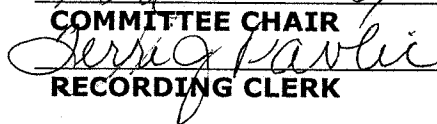
RE: REQUEST TO SEEK STATUTORY AUTHORITY TO DECLARE LA CROSSE COUNTY A PREMIER RESORT AREA

Date: _____

COMMITTEE CHAIR

RECORDING CLERK

Date: January 11, 2017


COMMITTEE CHAIR


RECORDING CLERK

	Reviewed Only	Recommended	Not Recommended	
Co. Admin.	_____	_____	_____	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

Local Economic Impact of Tourism and the Premier Resort Area Tax Option for Transportation

According to recent data prepared by the Wisconsin Department of Tourism, La Crosse County saw a 5.69% growth in Visitor Spending for a total of more than \$236.1 million in 2015 and has moved up to 9th out of 72 Counties in business activity related to Tourism. The hospitality industry represents a significant part of our local economy and contributes a great deal to our quality of life.

The geographic features of the region combined with the Mississippi River, our thriving downtown, the La Crosse Center, multiple festivals and a very successful lodging industry, make La Crosse County a prime destination for vacationers and second homeowners who like to hike, fish, ski, boat, kayak, ATV, snowmobile, bike or hunt throughout the year.

The Wisconsin Legislature enacted a law which permits a municipality or county to impose a 0.5% premier resort area tax if the municipality or county meets certain conditions. The premier resort area tax was authorized by 1997 Act 27. One of the conditions is that the municipality or county must enact an ordinance or resolution declaring itself to be a "premier resort area"; however, subsequent legislation has authorized certain municipalities to declare themselves premier resort areas even if they did not meet the 40% value threshold.

While 40% of the equalized assessed value of the taxable property within La Crosse County is not used by tourism-related retailers, the significant increases in tourism, make it feasible for La Crosse County to consider enacting an ordinance declaring itself a "premier resort area" and imposing a 0.5% premier resort area tax to be used for infrastructure expenses including roads and bridges.

Business Challenge

La Crosse County faces significant challenges in maintaining, improving and constructing infrastructure to meet the needs of the tourism industry. We have 285 miles of County Trunk Highway (CTH), 69 bridges on the CTH system and hundreds of structures that do not meet the Federal definition of a bridge.

As with all local units of government in Wisconsin, La Crosse County utilizes the PASER system for reporting pavement conditions to the Wisconsin Department of Transportation. The PASER system is a 1 to 10 scale where 10 is brand new pavement and 1 is severely deteriorated. The average PASER rating of CTHs in La Crosse County has steadily declined since 1998. In 1998 our average rating was 6.81 as of the 2015 rating cycle our average is 5.72.

This deterioration is the direct result of La Crosse County not being able to keep up with maintenance and construction of our Highways. This lack of ability is directly attributable to a number of factors starting with extreme inflation on maintenance and construction materials over the past 10 years, for example Seal Coat Oil 51.5%, Hot Mix 40.8%, and Fuel 30.9%. Combined with the inflationary increases are increases in traffic, increases in vehicle weight including truck weights and larger implements of husbandry. Adding to our dilemma is a lack of funding which results from being up against levy caps, decreasing General Transportation Aids and the decreasing availability of other grant and funding streams.

Economic Impact of Tourism to La Crosse County

The following information regarding the economic impact of tourism to La Crosse County has been reported on the Wisconsin Department of Tourism website in [TOTAL TOURISM IMPACTS/WISCONSIN AND COUNTIES](#) spreadsheet, prepared by Wisconsin Department of Tourism. Clearly the data shows the evidence of the significance of tourism to La Crosse County economic environment.

2015 County by County Tourism Expenditures Ranked Numerically *

County	Total Expenditures	Rank
La Crosse	\$236.1 Million	9

2014 vs 2015 County by County Tourism Direct Impact

County	2014 Visitor Spending	2015 Visitor Spending	% Change	2014 Business Sales	2015 Business Sales	% Change
La Crosse	\$223.4 Million	\$236.1 Million	5.69%	\$368.8 Million	\$387.8 Million	5.21%

County	2014 Employment	2015 Employment	% Change	2014 Labor Income	2015 Labor Income	% Change
La Crosse	4017	4122	2.61%	\$93.0 Million	\$98.9 Million	6.35%

SOLUTION DESCRIPTION AND BENEFITS

The ability for La Crosse County Board of Supervisor to designate the County as a premier resort area would attain an additional 0.5% premier resort tax allowing La Crosse County to support and sustain the vital infrastructure necessary to County's growing tourism industry. The premier resort tax would allow for La Crosse County to move away from bonding in order to maintain and construct roads, which would enhance the County's tourism industry along with all of our other transportation dependent economic drivers. The Wisconsin Department of Revenue has estimated that the La Crosse County tourism-related retailers could generate approximately \$5.6 million of premier resort tax annually to be used for infrastructure expenses including roads and bridges.

SUMMARY

Enactment of legislation authorizing La Crosse County Board of Supervisors to declare the County a Premier Resort Area and enact a 0.5% premier resort tax would diversify the collection of dollars to maintain and construct infrastructure to meet the needs of industry in La Crosse County including the large economic engine that is tourism. State imposed levy limits have made it critical for the county to explore other funding sources to protect the safety and well-being of people by providing a safe and well-maintained infrastructure.

In conclusion, La Crosse County requests the Legislature and Governor to give consideration to adopting legislation giving La Crosse County the authority to become a Premier Resort Area.

Premier Resort Area Tax

For La Crosse County, the Premier Resort Area Tax (PRAT) is a 0.5% sales tax that would need to have special legislative approval for the County Board to adopt. It is governed under Wisconsin State Statutes 66.1113 and 77.994. Per 66.1113 it can be used for infrastructure expenses.

Which municipalities have adopted the premier resort area tax?

- The City of Rhinelander, effective January 1, 2017 (0.5%)
- The Village of Stockholm, effective October 1, 2014 (0.5%)
- The City of Eagle River, effective October 1, 2006 (0.5%)
- The City of Bayfield, effective January 1, 2003 (0.5%)
- The City of Wisconsin Dells, effective July 1, 1998 (1.25%)
- The Village of Lake Delton, effective April 1, 1998 (1.25%)

Requirements for those municipalities

- Wisconsin Dells and Lake Delton both hit the 40% tourism related retailer requirement, and their respective Boards voted to enact the PRAT.
- Eagle River and Bayfield may enact even though they do not meet the 40% requirement when their Board chooses to do so.
- Sister Bay, Ephraim, and Stockholm may enact if their Board chooses to do so and the electorate passes a binding referendum.
- Rhinelander may enact if the Board chooses to do so and the electorate passes a binding referendum. They must also comply with a maintenance of effort requirement and continue to spend the same amount of other funds on transportation that they spent during the calendar year previous to enacting the PRAT. According to Rhinelander officials, they actually passed 2 referendums, one advisory at 66% and one binding at 80 %. Also according to those same officials, Rhinelander's commercial equalized value is 50% and their tourism-related Commercial value is 28%.

Per the Wisconsin Department of Revenue (DOR) La Crosse County's equalized assessed value for Commercial value is 25.47% of the County's total equalized assessed value. The actual assessed value for tourism-related commercial is some percentage less than that, DOR has not yet shared that figure.

Per Travis Arthur, Economist with the DOR, "Based on 2015 sales tax returns for businesses with sales in La Crosse County, approximately 48% of taxable sales tax occur at businesses that would be subject to the premier resort area tax, leading to a 2015 estimated tax amount of \$5.6 million."

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1. What is the premier resort area tax, and what are the rates?

The premier resort area tax is a local retail sales tax which was authorized by the Wisconsin Legislature and is administered by the Wisconsin Department of Revenue. Under law, the sponsoring municipality or other political subdivision may only use the proceeds of this tax to pay for infrastructure expenses within this jurisdiction.

The premier resort area tax rates are as follows:

- o The City of Rhinelander: 0.5% (effective January 1, 2017)
- o The Village of Stockholm: 0.5%
- o The City of Eagle River: 0.5%
- o The City of Bayfield: 0.5%
- o The City of Wisconsin Dells: 1.25%*
- o The Village of Lake Delton: 1.25%*

* The tax rates for the Village of Lake Delton and the City of Wisconsin Dells increased from 1.0% to 1.25% on July 1, 2014.

Note: The premier resort tax is only imposed on certain sellers (see Answer 4) operating within the premier resort areas. For more information, see Wisconsin Publication 403, *Premier Resort Area Tax*.

2. Which municipalities may adopt the premier resort area tax?

A sponsoring municipality or other political subdivision that has at least 40% of its equalized assessed property values used by tourism-related retailers (see the business codes listed in Answer 3) may enact an ordinance which puts this tax into effect.

Exception: The cities of Bayfield, Eagle River, and Rhinelander and the villages of Ephraim, Sister Bay, and Stockholm may, by ordinance, impose the 0.5% premier resort area tax even if less than 40% of the equalized assessed value of the taxable property within those cities or villages is used by tourism-related retailers.

3. Which municipalities have adopted the premier resort area tax?

- o The City of Rhinelander, effective January 1, 2017
- o The Village of Stockholm, effective October 1, 2014
- o The City of Eagle River, effective October 1, 2006
- o The City of Bayfield, effective January 1, 2003
- o The City of Wisconsin Dells, effective July 1, 1998
- o The Village of Lake Delton, effective April 1, 1998

66.1113 Premier resort areas.

(1) DEFINITIONS. In this section:

(a) "Infrastructure expenses" means the costs of purchasing, constructing, or improving parking lots; access ways; transportation facilities, including roads and bridges; sewer and water facilities; exposition center facilities used primarily for conventions, expositions, trade shows, musical or dramatic events, or other events involving educational, cultural, recreational, sporting, or commercial activities; parks, boat

ramps, beaches, and other recreational facilities; fire fighting equipment; police vehicles; ambulances; and other equipment or materials dedicated to public safety or public works.

(b) "Political subdivision" means a city, village, town or county.

(c) "Premier resort area" means a political subdivision whose governing body enacts an ordinance or adopts a resolution under sub. (2) (a).

(d) "Tourism-related retailers" means retailers classified in the standard industrial classification manual, 1987 edition, published by the U.S. office of management and budget under the following industry numbers:

1. 5331 — Variety stores.
2. 5399 — Miscellaneous general merchandise stores.
3. 5441 — Candy, nut and confectionary stores.
4. 5451 — Dairy product stores.
5. 5461 — Retail bakeries.
6. 5541 — Gasoline service stations.
7. 5812 — Eating places.
8. 5813 — Drinking places.
9. 5912 — Drug stores and proprietary stores.
10. 5921 — Liquor stores.
11. 5941 — Sporting goods stores and bicycle shops.
12. 5946 — Camera and photographic supply stores.
13. 5947 — Gift, novelty and souvenir shops.
14. 7011 — Hotels and motels.
15. 7032 — Sporting and recreational camps.
16. 7033 — Recreational vehicle parks and campsites.
17. 7948 — Racing, including track operation.
18. 7992 — Public golf courses.
19. 7993 — Coin-operated amusement devices.
20. 7996 — Amusement parks.
21. 7999 — Amusement and recreational services, not elsewhere classified.

(2) PREMIER RESORT AREA CREATION.

(a) The governing body of a political subdivision, by a two-thirds vote of the members of the governing body who are present when the vote is taken, may enact an ordinance or adopt a resolution declaring itself to be a premier resort area if, except as provided in pars. (e), (f), (g), (h), (i), and (j), at least 40 percent of the equalized assessed value of the taxable property within such political subdivision is used by tourism-related retailers.

(b) Subject to pars. (g), (h), (i), and (j), a political subdivision that is a premier resort area may impose the tax under s. 77.994.

(c) If 2 or more contiguous political subdivisions that are premier resort areas each impose the tax under s. 77.994, they may enter into a contract under s. 66.0301 to cooperate in paying for infrastructure expenses, in addition to any other authority they have to act under s. 66.0301.

(d) The proceeds from a tax that is imposed under s. 77.994 and this subsection may be used only to pay for infrastructure expenses within the jurisdiction of a premier resort area.

(e)

1. The legislature finds the following with respect to the city of Eagle River:

a. That it has an atypical percentage of tax-exempt land within its boundaries that is used for tourism-related purposes.

b. That it is the site of national recreational competitions that draw tourism business to the entire northern region of this state.

2. The city of Eagle River may enact an ordinance or adopt a resolution declaring itself to be a premier resort area under par. (a) even if less than 40 percent of the equalized assessed value of the taxable property within Eagle River is used by tourism-related retailers.

(f) The city of Bayfield may enact an ordinance or adopt a resolution declaring itself to be a premier resort area under par. (a) even if less than 40 percent of the equalized assessed value of the taxable property within Bayfield is used by tourism-related retailers.

(g) The village of Sister Bay may enact an ordinance or adopt a resolution declaring itself to be a premier resort area under par. (a) even if less than 40 percent of the equalized assessed value of the taxable property within Sister Bay is used by tourism-related retailers. The village may not impose the tax authorized under par. (b) unless the village board adopts a resolution proclaiming its intent to impose the tax and the resolution is approved by a majority of the electors in the village voting on the resolution at a referendum, to be held at the first spring primary or election or partisan primary or general election following by at least 70 days the date of adoption of the resolution.

(h) The village of Ephraim may enact an ordinance or adopt a resolution declaring itself to be a premier resort area under par. (a) even if less than 40 percent of the equalized assessed value of the taxable property within Ephraim is used by tourism-related retailers. The village may not impose the tax authorized under par. (b) unless the village board adopts a resolution proclaiming its intent to impose the

tax and the resolution is approved by a majority of the electors in the village voting on the resolution at a referendum, to be held at the first spring primary or election or partisan primary or general election following by at least 70 days the date of adoption of the resolution.

(i) The village of Stockholm may enact an ordinance or adopt a resolution declaring itself to be a premier resort area under par. (a) even if less than 40 percent of the equalized assessed value of the taxable property within Stockholm is used by tourism-related retailers. The village may not impose the tax authorized under par. (b) unless the village board adopts a resolution proclaiming its intent to impose the tax and the resolution is approved by a majority of the electors in the village voting on the resolution at a referendum, to be held at the first spring primary or election or partisan primary or general election following by at least 70 days the date of adoption of the resolution.

(j) The city of Rhinelander may enact an ordinance or adopt a resolution declaring itself to be a premier resort area under par. (a) even if less than 40 percent of the equalized assessed value of the taxable property within Rhinelander is used by tourism-related retailers. The city may not impose the tax authorized under par. (b) unless the common council adopts a resolution proclaiming its intent to impose the tax and the resolution is approved by a majority of the electors in the city voting on the resolution at a referendum, to be held at the first spring primary or election or partisan primary or general election following by at least 70 days the date of adoption of the resolution. Notwithstanding par. (d), the city may use the proceeds from a tax that is imposed under s. 77.994 and this subsection only to pay for transportation-related infrastructure expenses within the jurisdiction, and the city must expend at least the same amount of other funds on transportation-related infrastructure each year that it spent during the calendar year prior to the year in which the premier resort area tax is first imposed.

(3) JURISDICTION. The jurisdiction of a premier resort area is coterminous with the boundaries of a political subdivision whose governing body enacts an ordinance or adopts a resolution under sub. (2) (a) or with the boundaries of 2 or more political subdivisions that enter into a contract under sub. (2) (c).

History: 1997 a. 27; 1999 a. 150 s. 364; Stats. 1999 s. 66.1113; 2001 a. 16, 109; 2005 a. 440; 2009 a. 28; 2011 a. 75, 115; 2013 a. 20; 2015 a. 55; s. 35.17 correction in (2) (b).

PREMIER RESORT AREA TAXES

77.994 Premier resort area tax.

(1) Except as provided in subs. (2) and (3), a municipality or a county all of which is included in a premier resort area under s. 66.1113 may, by ordinance, impose a tax at a rate of 0.5 percent of the sales price from the sale, license, lease, or rental in the municipality or county of property, items, 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:

(ad) 5311 — Department stores.

(am) 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.
- (em) 5499 — Miscellaneous food stores.
- (f) 5541 — Gasoline service stations.
- (fa) 5611 — Men's and boys' clothing and accessory stores.
- (fb) 5621 — Women's clothing stores.
- (fc) 5632 — Women's accessory and specialty stores.
- (fd) 5641 — Children's and infants' wear stores.
- (fe) 5651 — Family clothing stores.
- (ff) 5661 — Shoe stores.
- (fg) 5699 — Miscellaneous apparel and accessory stores.
- (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.
- (ka) 5942 — Bookstores.
- (kb) 5943 — Stationery stores.
- (kc) 5944 — Jewelry stores.
- (kd) 5945 — Hobby, toy, and game shops.
- (L) 5946 — Camera and photographic supply stores.
- (m) 5947 — Gift, novelty and souvenir shops.
- (ma) 5948 — Luggage and leather goods stores.
- (mb) 5949 — Sewing, needlework, and piece goods stores.
- (me) 5992 — Florists.
- (md) 5993 — Tobacco stores and stands.
- (me) 5994 — News dealers and newsstands.

(mf) 5999 — Miscellaneous retail stores.

(n) 7011 — Hotels and motels.

(o) 7032 — Sporting and recreational camps.

(p) 7033 — Recreational vehicle parks and campsites.

(pa) 7922 — Theatrical producers (except motion picture) and miscellaneous theatrical services.

(pb) 7929 — Bands, orchestras, actors, and other entertainers and entertainment groups.

(q) 7948 — Racing, including track operation.

(qa) 7991 — Physical fitness facilities.

(r) 7992 — Public golf courses.

(s) 7993 — Coin-operated amusement devices.

(t) 7996 — Amusement parks.

(ta) 7997 — Membership sports and recreation clubs.

(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).

(3)

(a) Any municipality that enacted an ordinance imposing the tax under sub. (1) that became effective before January 1, 2000, may amend the ordinance to increase the tax rate under this section to 1 percent. The amended ordinance is effective on the dates provided under s. 77.9941 (1).

(b)

1. Subject to subd. 2., any municipality that enacted an ordinance imposing the tax under sub. (1) that became effective before January 1, 2000, may amend the ordinance to increase the tax rate under this section to a maximum of 1.25 percent. The amended ordinance is effective on the dates provided under s. 77.9941 (1).

2. Before an amendment to an ordinance that is described in subd. 1. may take effect, all of the following must occur:

a. The governing body of the municipality must adopt a resolution proclaiming its intent to increase the rate of premier resort area tax.

b. The resolution must be approved by a majority of the electors in the municipality voting on the resolution at a referendum, to be held at the first spring primary or election or partisan primary or general election following by at least 70 days the date of adoption of the resolution.

(4)

(a) Except as provided in par. (b), no seller or certified service provider, as defined in s. 77.51 (1g), is liable for the tax, interest, or penalties imposed under this subchapter on a transaction in which the seller or certified service provider charged and collected the incorrect amount of tax imposed under this subchapter on the sale of a product that was shipped to the purchaser's location within a premier resort area, until such time as a database identifying the addresses subject to each premier resort area tax is available to all sellers and certified service providers.

(b) The relief from liability described in par. (a) does not apply to transactions which are sourced to the seller's place of business under s. 77.522 (1) (b) 1.

History: 1997 a. 27; 1999 a. 150 s. 672; 2001 a. 30; 2005 a. 25; 2009 a. 2, 28; 2013 a. 20.

77.9941 Administration.

(1) The ordinance under s. 77.994 is effective on January 1, April 1, July 1 or October 1. The municipality or county shall deliver a certified copy of that ordinance, or an amended ordinance under s. 77.994 (3), to the secretary of revenue at least 120 days before its effective date.

(3) A municipality or county that imposes a tax under s. 77.994 may repeal that ordinance. A repeal is effective on December 31. The municipality or county shall deliver a certified copy of the repeal ordinance to the secretary of revenue at least 60 days before its effective date.

(3m)

(a) The department of revenue may promulgate rules interpreting the classifications under s. 77.994 (1) and specifying means of determining the classifications of business. If there is a dispute whether a business is in one of the classifications under s. 77.994 (1), the department of revenue's decision is final.

(b) The department of revenue shall provide appropriate guidance regarding the application of the tax imposed under this subchapter to all persons who hold a sales tax permit issued by the department. Any retail outlet that would have been classified as a tourism related retailer under s. 77.994 (1), but for the fact that it is a retail outlet for a manufacturer or wholesaler, shall be considered a tourism related retailer for purposes of s. 77.994 (1).

(4) Sections 77.72, 77.73, 77.74, 77.75, 77.76 (1), (2), and (4), 77.77 (1), 77.785 (1), and 77.79, as they apply to the taxes under subch. V, apply to the tax under this subchapter.

(5) From the appropriation under s. 20.835 (4) (gd) the department shall distribute 97 percent of the taxes under this subchapter reported, for each municipality or county that has imposed the tax, minus the municipality's or county's portion of the retailers' discounts, to the municipality or county and shall indicate the taxes reported by each taxpayer, no later than the end of the 3rd month following the end of the calendar quarter in which such amounts were reported. In this subsection, the "municipality's or county's portion of the retailers' discount" is the amount determined by multiplying the total retailers' discount by a fraction the numerator of which is the gross sales and use taxes payable under this subchapter and the denominator of which is the sum of the gross state sales and use taxes and the sales taxes and use taxes payable under this subchapter. The taxes under this subchapter distributed shall be increased or decreased to reflect subsequent refunds, audit adjustments and all other adjustments of the

taxes under this subchapter previously distributed. Interest paid on refunds of sales and use taxes under this subchapter shall be paid from the appropriation under s. 20.835 (4) (gd) at the rate paid by this state under s. 77.60 (1) (a). Any municipality or county receiving a report under this subsection is subject to the duties of confidentiality to which the department of revenue is subject under s. 77.61 (5) and (6).

History: 1997 a. 27; 2005 a. 25; 2009 a. 2, 28; 2011 a. 68.