

# State of Wisconsin



2023 Senate Bill 451

Date of enactment:  
Date of publication\*:

## 2023 WISCONSIN ACT

AN ACT *to renumber and amend* 66.1113 (2) (d); and *to create* 66.1113 (2) (d) 2. of the statutes; **relating to:** use of premier resort area tax revenues by certain municipalities.

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

**SECTION 1.** 66.1113 (2) (d) of the statutes is renumbered 66.1113 (2) (d) 1. and amended to read:

66.1113 (2) (d) 1. ~~The~~ Except as provided under subd. 2., 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.

**SECTION 2.** 66.1113 (2) (d) 2. of the statutes is created to read:

66.1113 (2) (d) 2. A municipality that enacted an ordinance imposing the tax under s. 77.994 (1) that became effective before January 1, 2000, may use the proceeds from the tax that is imposed under s. 77.994 and this subsection only to pay for infrastructure expenses and public safety expenses within the jurisdiction of a premier resort area.

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\* Section 991.11, WISCONSIN STATUTES: Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication."