

## Premier Resort Area Tax Ordinance

### Article I. General

#### **Sec. 1 Title.**

This ordinance may be cited as the City of Eagle River Premier Resort Area Tax Ordinance.

#### **Sec. 2 Authority.**

This ordinance is enacted under the authority of §66.1113 and §77.994 of the Wisconsin Statutes, and acts amendatory thereto.

#### **Sec. 3 Definitions.**

(a) As used in this chapter, the following words have the meanings indicated:

(1) "Infrastructure Expenses" means those expenses specifically referred to in sec. 66.1113(1)(a), Wisconsin Statutes.

(2) "Premier resort area tax" means the premier resort area tax referred to in §77.994, Wisconsin Statutes.

#### **Sec. 4 Findings.**

The Common Council of the City of Eagle River makes the following findings and determinations, to wit:

(a) That the City of Eagle River is a political subdivision of the State of Wisconsin; and

(b) That the City of Eagle River has been authorized by the Wisconsin legislature to adopt a resolution to declare itself a premier resort tax area, as defined in sec. §66.1113(2)(e), Wisconsin Statutes.

(c) That the City of Eagle River desires to impose a premier resort tax on the gross receipts from the sale, lease, or rental in the municipality of goods or services that are taxable, as defined in §77.994(1), Wisconsin Statutes.

(d) That the Common Council has determined that the City will have in the future certain infrastructure expenses, as that term is defined in §66.1113, Wisconsin Statutes, and that the declaration of the City as a premier resort area and imposition of the premier resort area tax pursuant to §77.994(1), Wisconsin Statutes, would serve a public purpose by providing recreation and transportation facilities, encouraging economic development and tourism, and promoting the public safety and welfare of the people of the City.

#### **Sec. 5 Purpose of Ordinance.**

The sole purpose of the City of Eagle River in enacting this ordinance is to raise revenues from the premier resort area tax imposed by this ordinance to pay for public works, public safety, and recreational infrastructure expenses in accordance with the terms of §66.1113(1), Wisconsin Statutes.

**Sec. 6 Declaration of Premier Resort Area.**

Pursuant to its authority under §66.1113(2), Wisconsin Statutes, the Common Council, City of Eagle River has declared itself by Resolution 725, dated October 12, 2004, to be a "premier resort area".

**Article II. Premier Resort Area Tax**

**Sec. 1 Premier Resort Area Tax.**

Pursuant to, and in strict conformity with, the provisions of §77.994(1) & (2), Wisconsin Statutes, the City of Eagle River does hereby elect to impose a premier resort area tax in the manner and to the extent permitted by §66.1113 and §77.994 Wisconsin Statutes.

(a) Income from premier resort area tax shall first be used to make payment to meet operation and maintenance (O&M) requirements as contained in appropriate line items of the City's annual O & M budget, per § 66.1113(1)(a) Wisconsin Statute; thus having a direct impact in reducing property tax levies to provide those services.

(b) Premier resort area tax income in excess of funds necessary to meet City annual O & M budget requirements, may be applied to debt service, earmarked accounts for past and/or future purchases of public works, public safety, and recreational equipment, vehicles, and/or infrastructure; or as otherwise determined by the Common Council, City of Eagle River; and as defined in §66.1113 Wisconsin Statute.

**Sec. 2 Premier Resort Area Tax Rate.**

The premier resort area tax imposed by this ordinance shall be at the rate of 0.5%.

**Sec. 3 Conformity to State Laws.**

It is the express intent of the City of Eagle River that the construction, administration and application of this ordinance to all persons in all situations shall conform to the laws of the State of Wisconsin in all ways, and it shall be so construed, applied and administered.

**Sec. 4 Severability.**

The provisions of this ordinance are severable. If any section, subsection, sentence, clause, phrase or portion of this ordinance is for any reason held invalid or unconstitutional, such portion shall be deemed a separate, distinct and independent provision, and such holding shall not affect the validity of the remaining portion thereof.

**Sec. 5 Effective Date.**

This ordinance shall become effective as of the first day of (October), 2006.

  
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Jeffrey A. Hyslop, Mayor

  
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Debra A. Brown, Clerk

Adopted: 4-11-06  
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