



2009 BILL

1 **AN ACT** *to create* 77.70 (2) of the statutes; **relating to:** a Milwaukee County sales
2 and use tax for parks, recreation, and culture.

Analysis by the Legislative Reference Bureau

Under current law, a county may impose a sales and use tax at the rate of 0.5 percent of the sales price of tangible personal property, goods, and services sold or used in the county. The county sales and use tax may be imposed only for the purpose of reducing the county's property tax levy.

Under the bill, Milwaukee County may impose an additional sales and use tax at the rate of no more than 0.5 percent of the sales price of tangible personal property, goods, and services sold or used in the county in order to pay for parks, recreation, and culture. If the county imposes the tax, it may not levy property taxes for such purposes.

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

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

3 **SECTION 1.** 77.70 (2) of the statutes is created to read:
4 77.70 (2) In addition to the taxes imposed under sub. (1), Milwaukee County
5 may adopt an ordinance to impose a sales and use tax under this subchapter at the

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1 rate of no more than 0.5 percent of the sales price or purchase price in order to pay
2 for parks, recreation, and culture. The taxes may be imposed only in their entirety.
3 If Milwaukee County imposes the taxes under this subsection, it shall not levy
4 property taxes to pay for parks, recreation, and culture. An ordinance adopted under
5 this subsection shall be effective on January 1, April 1, July 1, or October 1. A
6 certified copy of the ordinance shall be delivered to the secretary of revenue at least
7 120 days prior to its effective date. The repeal of any such ordinance shall be effective
8 on December 31. A certified copy of a repeal ordinance shall be delivered to the
9 secretary of revenue at least 120 days before the effective date of the repeal.

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(END)