



RESOLUTION # 73-3/17

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

ITEM # 3-9

**BOARD ACTION**

Adopted:   
For: 27  
Against: -  
Abstain: -  
Abs/Excd: 2  
Vote Req: -  
Other Action: -

**EXECUTIVE COMMITTEE ACTION**

Adopted:   
For: 7  
Against: 0  
Abstain: 0  
Abs/Excd: 2

**RE: SHARING OF PREMIER RESORT AREA TAX REVENUE**

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

**WHEREAS**, on January 19, 2017, the La Crosse County Board of Supervisors voted in favor of the following advisory referendum question being placed on the April 4, 2017 ballot:

"The County has identified \$87.6 million in unmet road needs. To pay for transportation infrastructure in place of annual borrowing, should La Crosse County seek authority to 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, (approximately 50% of local retail sales)?"

a. Yes b. No

and;

**WHEREAS**, in addition to unmet County road needs, inadequate funding for local road improvements is increasing the unmet road infrastructure needs for La Crosse County Cities, Villages and Towns;

**NOW THEREFORE BE IT RESOLVED** that the La Crosse County Board hereby approves that any revenue received from the Premier Resort Area Tax will be shared with La Crosse County municipalities participating in a Memorandum of Understanding, with 75% of the revenue going to the County and 25% of the revenue to be shared among the Cities, Villages and Towns;

**BE IT FURTHER RESOLVED** the County Board is committed to dedicating any revenue received from the Premier Resort Area Tax specifically to address unmet road and bridge needs in the County, Cities, Villages and Towns and for no other infrastructure purpose.

**FISCAL NOTE:** No cost to La Crosse County. The annual revenue estimated by the Department of Revenue is \$6.6 million per year (less 3% administrative fees) so that 25% equals approximately \$1.6 million per year to be shared with the Cities, Villages and Towns.

Date: MARCH 8, 2017

**EXECUTIVE COMMITTEE CHAIR**

*Jerrig Parlic*  
**RECORDING CLERK**

	Reviewed Only	Recommended	Not Recommended	
Co. Admin.	_____	_____	_____	Requested By: County Board Chair Date Requested: February 24, 2017 Drafted By: Corporation Counsel
Fin. Director	_____	_____	_____	
Corp. Counsel	_____	_____	_____	
Board Chair	<u>D</u>	_____	_____	

Adopted by the La Crosse County Board this 16 Day of March, 2017

STATE OF WISCONSIN  
COUNTY OF LA CROSSE

I, Ginny Dankmeyer, County Clerk of La Crosse County do hereby certify that this document is a true and correct copy of the original resolution required by law to be in my custody and which the County Board of Supervisors of La Crosse County adopted at a meeting held on the 16<sup>th</sup> day of March 2017.

*Ginny Dankmeyer*  
Ginny Dankmeyer, La Crosse County Clerk