RESOLUTION NO. 637 - 26

REQUESTING AUTHORIZATION FROM THE WISCONSIN STATE LEGISLATURE FOR WISCONSIN COUNTIES TO ADOPT AN ADDITIONAL 0.5% SALES TAX FOR ROAD AND BRIDGE INFRASTRUCTURE

WHEREAS, Wisconsin counties currently have the statutory authority to adopt a 0.5 percent county sales and use tax; and

WHEREAS, Marinette County, like many counties across Wisconsin, faces increasing challenges in maintaining, repairing, and improving its road and bridge infrastructure due to rising construction costs, aging transportation assets, and limited revenue options; and

WHEREAS, local governments are responsible for a substantial portion of the state's transportation network, yet existing revenue sources are insufficient to meet long-term infrastructure needs; and

WHEREAS, providing counties with an additional, locally authorized revenue tool would allow them to address critical infrastructure needs without further burdening property taxpayers; and

WHEREAS, this resolution seeks statutory authorization from the Wisconsin State Legislature for counties to adopt an additional 0.5 percent sales and use tax, to be approved by each respective county board, with all revenue generated from the additional tax dedicated solely to maintaining, repairing, and improving road and bridge infrastructure within the county; and

WHEREAS, Marinette County further supports requiring that up to one-half of the revenue from any such additional 0.5 percent county sales and use tax be shared with municipalities within the county, to ensure that transportation improvements occur throughout the entire local road network; and

WHEREAS, Marinette County is committed to working with legislative and municipal partners to determine an equitable manner to distribute the funds to local municipalities; and

NOW, THEREFORE, BE IT RESOLVED the Marinette County Board of Supervisors hereby respectfully requests that the Wisconsin Legislature enact legislation granting Wisconsin Counties the authority to adopt an additional 0.5 percent County sales and use tax, in addition to the existing 0.5 percent currently authorized by statute, with the following parameters:

- The additional 0.5 percent sales tax may be adopted by county ordinance with approval of the county board.
- All revenue generated from the additional 0.5 percent sales tax must be used exclusively for road and bridge maintenance, repair, and improvement within the county.
- Up to one-half of all revenue generated must be distributed to municipalities within the county; and

BE IT FURTHER RESOLVED, that upon adoption, the Marinette County Clerk forward a copy of this resolution to the Wisconsin Counites Association, the Governor, Wisconsin Towns Association, all county boards in Wisconsin, and all local and state legislators who represent citizens across Marinette County for consideration, support, and action.

Adopted this 25th day of August 2026, by a majority of a quorum of the Marinette County Board of Supervisors.

John M. Guarisco, Chairperson

Bobbie Borkowski, County Clerk

Recommended: Administrative Committee on August 13, 2026